# Income-tax Rules,1962 (Part-C) upto 19th Amendment dt.07.07.2021-

# (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 (viia) 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  $1^{st}$  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 (viia) of clause (2) of section 17 of the Act.

For the purposes of sub-clause (viia) 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 + (PC1 + TP1)\*R

Where,

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

 $TP_1$  = Aggregate of taxable perquisite under sub-clause (viia) 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;

 $PC_1$  = 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/Favg-;

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

Favg = (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 TP1 and PC1 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.

# (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, Subsection (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.

#### (Department of Revenue)

#### (CENTRAL BOARD OF DIRECT TAXES)

# NOTIFICATION

#### New Delhi, the 11th March, 2021

**G.S.R. 170(E).** —In exercise of powers conferred by sections 200 and 203 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 (3<sup>rd</sup> Amendment) Rules, 2021.
  - (2) They shall come into force on the  $1^{st}$  day of April, 2021.
- 2. In the Income-tax Rules, 1962, in Appendix II,-
  - (i) For Form No. 12BA, the following shall be substituted, namely:-

#### "FORM NO. 12BA

[See rule 26A(2)(b)]

# Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof

1.	Name and address of employer :		
2.	TAN :		
3.	TDS Assessment Range of the employer :		
4.	Name, designation and Permanent Account Number of employee	r Aadhaar Number	
5.	Is the employee a director or a person withsu the company : (where the employer is a company)	ubstantial interest in	
6.	Income under the head "Salaries" of the employee (other than from perquisites) :		
7.	Financial year :		
8.	Valuation of Perquisites :		

# THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

S. No.	<i>Nature of perquisites</i> (see <i>rule 3</i> )	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)(viia).			
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 an	d tax deduc	eted
А	Whether opting for taxation u/s 115BAC?		[YES/NC	)]
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)	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		
		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
(1)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs	Rs	Rs
		1	1	Da
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)			Rs
11. 12.	Aggregate of deductible amount under Chapter VI-A			Rs
	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)]			
12.	Aggregate of deductible amount under Chapter VI-A $[10(a)+10(b)+10(c)+10(d)+10(e)+10(f)+10(g)+10(h)+10(i)$ $10(j)+10(l)$ Total taxable income (9-11)			Rs
12. 13.	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)] Total taxable income (9-11) Tax on total income			Rs 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		
	Verij	ification		
		working in the capacity of rtify that the information given above is true, complete and TDS statements, and other available records.		
Plac	e	(Signature of person responsible for deduction of tax)		
Date	2	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) 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.

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.";

(ii	i)	in Form No. 24O.	for "Annexure II",	the following	Annexure shall	be substituted.	namelv:-

	"Annexure II														
	Details of salary paid or credited during the financial yearand net tax payable														
serial iumber.	Permanent Account Number of the employee.		opting for taxation u/s 115BAC	type (Senior Citizen, Super Senior Citizen,	employed with current employer in	Salary as per provisions contained in section 17(1).	perquisites under section 17(2) (as per FormNo.12BA, wherever	( F	U						
(330)	(331)	(332A)	(332B)	(333)	(334)	(335)	(336)	(337)	(338)						

Reported	Travel	Death-	Commuted	Cash	House rent	PAN of	Amount	Total amount of	Total
total	concession	cum-	value of	equivalent	allowance	landlord, if	of any	exemption claimed	deduction
amount of	or	retirement	pension	of leave	under	exemption	other	under section 10	under
salary	assistance	gratuity	under	salary	section	is claimed	exemption	(340+341+342+343	section
received	under	under	section	encashment	10(13A).	under	under	+344+346).	16(ia).
from other	section	section	10(10A).	under		section	section 10.		
employer(s)	10(5).	10(10).		section		10(13A)			
(see Note 1				10(10AA).		(see Note			
for						3).			
definition									
of Salary).									
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)

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Total	Total	Income	Income		Income		· · · · · · · · · · · · · · · · · · ·	Deduction in	Deduction
deduction	deduction	chargeable	(or	lender, if	under the	income	of life insurance	respect of	in respect
under	under	under the	admissible	interest on	head	(351 + 352 +	premia, contributions	contribution to	of
section	section	head	loss) from	housing	other	354).	to provident fund etc.	certain	contribution
16(ii).	16(iii).	"Salaries"	house	loan is	sources		under section 80C.	pension funds	by taxpayer
		[338+339-	property	claimed	offered			under section	to notified
		(347+348+		under	for TDS			80CCC.	pension
		349+350)].	-	section	as per				scheme
		/].	employee	24(b) (see	1				under
			offered	Note 4).	192				section
			for TDS	11000 1).	(2B).				80CCD(1)
			as per		(2D).				000000(1)
			section						
			192 (2B).						
(2.40)	(250)	(051)	(252)	(252)	(25.4)	(255)	(250)	(257)	(358)
(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(330)
L	1		1	1	1		1	1	1

Deduction in	Deduction in	Deducti	Deduction in	Total	Deduction	Amount	Total amount deductible	Total	Income-
respect of	respect of	on in	respect of	deduction in	in respect of	deductible	under Chapter VI-A	taxable	tax on
amount paid	contribution by	respect	interest on	respect of	interest on	under any	[356+357+358 (limited	income	total
or deposited	employer to	of health	loan taken	donations to	deposits in	other	to Rs. 1,50,000) +359	(355-366)	income.
under	notified	insuranc	for higher	certain	savings	provision	+360+361+362+363+36		
notified	pension	e premia	education	funds,	account	(s) of	4+365].		
pension	scheme under	under	under	charitable	under	Chapter			
scheme	section 80CCD	section	section 80E.	institutions,	section	VI-A.			
under section	(2).	80D.		etc. under	80TTA.				
80CCD(1).				section 80G.					
(359)	(360)	(361)	(362)	(363)	(364)	(365)	(366)	(367)	(368)

under	applicable.	and education cess.	relief under	[368+370+371- (369+372)].	by the current employer for the whole year [aggregate of the amount in columns 325 of Annexure I for all the quarters	of tax deducted at source by other employer(s) or deductor(s) (income in respect of which included in computing total taxable income in	tax deducted at source for the whole year	Shortfall in tax deduction (+) or excess tax deduction (-) (373- 376).
(369)	(370)	(371)	(372)	(373)	in respect of each employee]. (374)	column 339). (375)	(376)	(377)

# 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.

#### (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 Incometax 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 subsection (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.	Capital gains on transfer of listed securities or units of Mutual Funds	<ul> <li>(i) Recognised Stock Exchange;</li> <li>(ii) depository as defined in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996 (22 of 1996);</li> <li>(iii) Recognised Clearing Corporation;</li> <li>(iv) Registrar to an issue and share transfer agent registered under subsection (1) section 12 of the Securities and Exchange Board of India Act, 1992 (15 of 1992).</li> </ul>
2.	Dividend income	A company
3.	Interest income	<ul> <li>(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);</li> <li>(ii) Post Master General as referred to in clause (j) of section 2 of the Indian Post Office Act, 1898 (6 of 1898).</li> <li>(iii) Non-banking financial company which holds a certificate of registration under section 45 14 of the Baserya Bank of India Act</li> </ul>
		registration under section 45-IA of the Reserve Bank of India Act 1934 (2 of 1934), to hold or accept deposit from public.

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);"

(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;

<sup>(</sup>C) in sub-rule (6),—

**(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.

# (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  $1^{st}$  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:

1. Det	ails of the payer:				
(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				
2. Det	ails of the recipient:				
(i)	PAN (if available)				
(ii)	Name	First name	Middle na	ame	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)				
3. Det	ails of transaction				
(i)	Country to which payment is to be made				
(ii)	Amount payable	In Foreign Curre	ency	In Indian R basis)	s. (on estimated
(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 technic. Dividend Interest	al services		

		Business income								
		Capital gains								
		Any other (please men	tion)							
(vi)	In case the payment is net of taxes, whether tax payable, if any would be grossed up?	(Tick) Yes N	No							
(vii)	Details of previous certificates obtained under section 195(2) for the same transaction	Certificate Number	Date of certifica	issue of ate	DIN (if available)					
(viii)	Tax payable on estimated income of the previous year of the recipient (if available)		I							
(ix)	Details of advance tax, TDS, TCS for	Advance tax								
	the previous year of the recipient, if available	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?	With DTAA	Without ]	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.)									
4. Tax	ability under the provisions of the Inco	come-tax Act (without considering DTAA)								
(i)	Is payment chargeable to tax in India as per the provisions of Income-tax Act	(Tick) Yes N	0							
(ii)	If not taxable, reasons thereof									
(iii)	if taxable, the relevant section of the Act under which the payment is covered.									
(iv)	A. If the payment is on account of business income, please indicate:									
	(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									

(a) Provide:         (1) 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         (III) Amount of short-term capital gains       Date of sale of asset       Total sale consideration       Date of acquisition         (III) Amount of short-term capital gains       Date of sale of asset       Total sale consideration       Date 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       C. In case the payment is on	of
any         (II) Amount of long-term capital gains       Date of sale of asset       Total sale consideration       Date of acquisition       Total cost acquisition         (III) Amount of short-term capital gains       Date of short-term capital gains       Date of sale of asset       Total sale consideration       Date of acquisition       Total cost acquisition         (III) Amount of short-term capital gains       Date of sale of asset       Total sale consideration       Date of acquisition       Total cost 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       (e) Based on above at what rate tax is required to be deducted       (f) Source acquisition	of
gains       asset       consideration       acquisition       acquisition         (III) Amount of short-term capital gains       Date of sale of asset       Total sale consideration       Date of acquisition       Total cost acquisition         (b) The amount of income chargeable to tax under this head.       (c) Tax liability on the chargeable sum under this head.	of
gains       asset       consideration       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       C. In case the payment is on	
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         C. In case the payment is on	
sum under this head.         (d) Justification of above tax liability.         (e) Based on above at what rate tax is required to be deducted         C. In case the payment is on	
(e) Based on above at what rate tax is required to be deducted         C. In case the payment is on	
required to be deducted         C. In case the payment is on	
account of Royalty, please indicate	
(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	
D. In case the payment is on account of Fee for technical services (FTS), please indicate	
(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	
E. In case of Interest income	
(a) Nature of interest income	

	(b) Please indicate	
	(i) Whether conditions of section 194LB are satisfied?	(Tick) Yes No
	(ii) Whether conditions of section 194LBA are satisfied?	(Tick) Yes No
	(iii) Whether conditions of section 194LC are satisfied?	(Tick) Yes No
	(iv) Whether conditions of section 194LD are satisfied?	(Tick) Yes No
	(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	
	F. In case of other payment not covered by items A to E, above	
	(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	
5. Tax	ability under the Double Taxation Avo	pidance Agreement (DTAA)
(i)	Please specify relevant applicable DTAA	
(ii)	Whether copy of Tax Residency Certificate and Form 10F enclosed	(Tick) Yes No
(iii)	A. If the payment is on account of business income, please indicate:	
	(a) Whether such business income is liable to tax in India under the DTAA	(Tick) Yes No
	(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. In case the payment is on account of capital gains, please indicate:				
(a) Whether such capital gains are liable to tax in India under the DTAA	(Tick) Yes	No		
(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				
C. In case the payment is on account of Royalty, please indicate				
(a) Whether such royalty is liable to tax in India under the DTAA	(Tick) Yes	No	]	
(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				
D. In case the payment is on account of Fee for technical services (FTS), please indicate				
(a) Whether such fee for technical service is liable to tax in India under the DTAA	(Tick) Yes	No	]	

(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 No
<ul> <li>(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?</li> </ul>	(Tick) Yes No
<ul><li>(iv) if answer to (iii) above is yes, whether notification regarding 'Make Available' clause issued by Government of India</li></ul>	(Tick) Yes No
(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	
E. In case of Interest income	
(a) Whether such interest is liable to tax in India	(Tick) Yes No
(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	

	F. In case of other payment not covered by items A to E	
	(a) Please specify the nature of payment	
	(b) Whether taxable in India as per DTAA	(Tick) Yes No
	(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 decl	ruly 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:								

VERIFICATION

[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, Subsection (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.

#### (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  $1^{st}$  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 (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  $1^{st}$  day of April, 2021, the provisional approval shall be effective from the assessment year beginning on  $1^{st}$  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-I*", 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-II*", 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-F*", 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-II*", 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 subsection (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 subsection (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 subsection (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 subclause (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 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  $31^{st}$ 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: -

## भारत का राजपत्र : असाधारण

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	5	Whether any application for approval u/s 35(1) (ii)/ (iia)/(iii) of Income-tax Act, 1961 made by the applicant in the past has been rejected?								]				No						
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# "FORM NO. 3CF (See rules 5C, 5D, 5E and 5F)

# THE GAZETTE OF INDIA : EXTRAORDINARY

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		(6	(e) Details of improvements made in the existing products, processes, methods, techniques:         Category:         Association of																
		s	S.No.	New product/ process/ method/ technique		Title	Description		Name(s) of the Inventor(s)		tl	Association of the Inventor(s) with the Applicant organisation		If commercialised or implemented, then by whom		Earning till date applicati (Rs.)	of		
			S.No.		new theories, models Category: w product/ process/ method/ echnique				othesis d	eveloped: Name(s) of the Authors(s)		the	Association of the Authors(s) with the Applicant organisation			Whether the theory/hypothesis is widely accepted.		Earning till date applicati (Rs.)	of
		(g) Details of Products of Import Substitution: S.No Description of the Product Brief Description on How it Resulted in Import Substitution										n							
eminars, es etc	17	]	Details S.N	Subject of the Seminar,					ps, traini	Date(s) or	g courses, etc conducted by the Association during the previous three yea Date(s) on which held Estimated fund allocation (Rs.) Relevance to the research area or the activity carried out by the					ch area or	s:		
Details of Seminars, Conferences etc						ng Course, etc.		ROM	ТО			Association				_			
	18	1	Details of programme of research projects to be undertaken during the forthcoming years:																
Details of Future Research projects etc			S.No. N		Jame of	f the project Propose of st project			start of J		Duration of project			Estimated fund Illocation		Descript research undertak	to be		
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Educational Activities etc		Details of Educational courses offered by the applican S. No. Details of Courses offered (A)					Total number of studer			courses									
-	20									nt year for							Yes	No	
Assets and liabilities	21	The details in row 21 to 28 are to be provided as or         1       Corpus							n date of a					ees): Funds/reserves and surplus other than corpus					
ssets and	23	Long term liabilities							24		Other liabiliti				r liabilitie	es			
A	25	Land and Building						26		Other fixed assets									

		Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section												
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me details		Year	Donations Re Research Purp		Donation Ro other than ro		l for purposes	Grant Received for research purposes	Other income		Total Income			
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e.		Please provide the following expenditure details for three previous years immediately preceding the previous year in which application is made:												
Expenditure		year Sc Sc		Scientific/S	Amount applied for Scientific/Social Science/Statistic Research		unt applied for Research ities	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 (	Amount of Investment (as on date of the application)	Date of investment	Nominal value Investment	of 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) Provide the nominal value of investment in Rs.												
		Person	Shares (In Rs)	Securit	y (In Rs)	Any other property (In Rs)								
erson	3.	3. Whether any part of the income or any property of the association was used or applied, in a manner which results directly or in conferring any benefit, amenity or perquisite (whether converted into money or not) on any interested person. Yes												
Benefit to interested person	4.	If yes above, specify val	lue of the benefit in Rs.											

e	5.	Amount	deemed	to be inco	me of the	e associa	tion by v	irtue of s	ection 11	(3), as ap	oplicable	by the first proviso to section 10(21).
d Incom												
Deemee												

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

1. The name, address and contact details, as per the database of the applicant, will be displayed on the screen.

#### 2. 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

- 3. 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.
- 4. 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			
Registrationu/s12A/AA/ABofIncome-taxAct,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			
Approvalu/s10(23C)ofIncome-taxAct,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	ion by the		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			

#### THE GAZETTE OF INDIA : EXTRAORDINARY

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

6.

- h. Shareholders holding 5% or more of shareholding
- i. Members of the Governing Council
- j. Office Bearer (s)
- 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	3
where the person resides;	
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: -

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

"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

### THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

																	—
		S.No	Name	Relat	ion	shareh in ca	entage of nolding ase of holder	Ide	Unique entificatio Number		D code	Addre	ess	Mobile number		E-mail ddress	
	01	I :0	C	,		1.	0			1.1	.1 .1	6 11		1 . 11 . 6.	1	. 1	
	9b		any of personners of the second secon									tollow	ing (	tetails of	the na	tural perso	ns
		S.No	Name	Unique Identifi Numbe	cation		ID code			Addro	ess			Percenta beneficia			
	10	Has return expired	n of income	e been fil	ed for the	e last as	sessment	year	for which	h the due	e date ha	s Ye	s		No		
		The detai	The details in row 11 to 19 are to be provided as on date of application (amount in rupees) :														
ies	11	Corpus							12	Funds/reserves and surplus other than corpus							
Assets and liabilities	13	Long terr					14	Other liabilities									
ssets an	15	Land and Building					16 Other fixed assets										
Α	17	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11															
	18	Investme	nts/deposit	s other th	nan ment	ioned i	n row nur	nber	17 abov	e				]			
	19	Other ass	ets														
ils	20	Income re	eceived in	three pre	vious yea	ars imn	nediately	prec	eding the	previou	ıs year ir	which a	appli	cation is 1	nade:		
Income details		Income received in three previous year           Year         Grants received from Central or State Government					Grants received from Companie under Corporate Social Responsibility					;	Other income		Total		
-																<u> </u>	
s .	21a		the fund or							-		Yes			No		
Religious activities	21b	applicatio	ase provide on is made:				three prev	viou	•		• •	, i i i i i i i i i i i i i i i i i i i	•	-			
Rel acti		S.No.	Previous	year	Total In	ncome			Expend Nature	liture of	Religious	5	Per	centage to	Total	Income	

\_\_\_\_\_,hereby declare that the details given in the form are true and correct to the \_,son/daughter of\_ 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. 1.

2. 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

#### भारत का राजपत्र : असाधारण

	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
		Clause(ii) Scientific Research		13
1.	Research Association	Classa (:::)	Social Science Research	14
		Clause(iii)	Statistical Research	15
	University college or	Clause(ii)	Scientific Research	16
2.	University, college or other institution	Clause(iii)	Social Science Research	17
	other institution	Clause(III)	Statistical Research	18
3.	Company	Clause(iia)	19	

3. If applicant selects code 11 or 12 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.

4. If applicant selects code 13-19 in row 2 then row 3 (nature of activities) and row 5 (objects) shall not be filled.

5. 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.

6. 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

7. 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

#### THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

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	Datefromwhichsuchapprovaliseffective
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

9.

- h. Shareholders holding 5% or more of shareholding
- i. Office Bearer (s)
- 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	3
where the person resides;	
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> <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 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	• where the applicant is created, or is established, under an instrument, self-certified copy of the
	<ul> <li>instrument;</li> <li>where the applicant is created, is established, otherwise than under an instrument, self-certified copy of</li> </ul>
	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, 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;
	• 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;
	• 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-
	<ul> <li>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</li> </ul>
	section 12AA or section 12AB, as the case may be, if any;
03/04/05/06	• where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;
	• where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document unidersity the graphicant of the applicant.
	<ul> <li>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</li> </ul>
	<ul> <li>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</li> </ul>
	applicant is registered under such Act;
	• self-certified copy of existing order granting registration under clause (23C) of section 10 of the Income- tax Act.
	<ul> <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</li> </ul>
	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").
07/08/09/10	• 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, or establishment of the applicant;
	• self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or
	<ul> <li>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</li> </ul>
	applicant is registered under such Act;
	<ul> <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</li> </ul>
	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;
	• self-certified copy of order of rejection of application for grant of registration under section 10(23C), if
11	<ul> <li>any;</li> <li>where the applicant is created, or is established, under an instrument, self-certified copy of the</li> </ul>
	instrument;
	• 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 applicant6;
	<ul> <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> </ul>
	• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the
	<ul> <li>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> </ul>
	• 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").
12	• where the applicant is created, or is established, under an instrument, self-certified copy of the
	<ul> <li>instrument;</li> <li>where the trust is created, or the institution is established, otherwise than under an instrument, self-</li> </ul>
	certified copy of the document evidencing the creation of the trust, or establishment of the institution;
	<ul> <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> </ul>
	• self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
	• 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

	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;
	• self-certified copy of order of rejection of application for grant of registration under section 80G, if any;
13-19	<ul> <li>where the reporting person is constituted under an instrument, self-certified copy of the instrument;</li> </ul>
	<ul> <li>where the reporting person is constituted otherwise than under an instrument, self-certified copy of the</li> </ul>
	document evidencing the creation, or establishment of the reporting person;
	<ul> <li>self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or</li> </ul>
	Registrar of Public Trusts or other registration document, as the case may be;
	<ul> <li>self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the</li> </ul>
	applicant is registered under such Act;
	<ul> <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: -

	Application for registration or approval								
	1	PAN A B C D E 1 2 3 4 F							
	2.	Section Code							
etails	3	Nature of activities     Charitable     Religious     Religious cum charitable							
tion de	4	Type of constitution   Trust   Society   Company   Others							
Incorporation/constitution details	4a	Whether the applicant is established under an Yes No							
tion/	4b	Date of Incorporation/Creation/Registration							
corpora	4c	Registration or Incorporation Number							
Inc	4d	Authority Granting Registration/Incorporation							
	5	Objects of the applicant							
	6	Whether the trust deed contains clause that the trust is irrevocable? Yes No							
	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?       Yes       No							
	7a	Relevant Law/Portal							
ions	7b	Registration No.							
Other registrations	7c	Date of Registration							
r regi	7d	Authority granting registration							
Other	7e	Date from which registration is effective							
C C	8a	Whether any application for registration made by the applicant in the past has been rejected?     Yes     No							
	8b	Whether claiming exemption under clause 21 of section 10 Yes No							
	9a	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/							
y persons		S.No       Name       Relation       Percentage of shareholding       Unique Identification       ID code Number       Address       Mobile number       E-mail address         Image: S.No       Name       Relation       Percentage of shareholding in case of shareholder       Unique Identification       ID code       Address       Mobile number       E-mail address							
Details of key persons	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							
Oper ation	10	Details of school/college/university/hospital/yoga institute/       religious places/any other institution being managed/controlled/administered/owned by the applicant							

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

													_
		Name of		ity/hospital/yoga	hospital/yoga of			ether ed by		Person- in	- cha	rge	
		institute	/religious place	es/any other	ny other activity		appl	applicant? (Yes/No)		e 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 o	f Business	Address of	the busine	88			Wheth mainta	er separate be	ooks	of account	
									Yes/N	0			
	12	If applic	ant has any inc	come in the nature	of profits	and gains o	f busin	ess, then	provide	the following	g deta	ils	
			nt of the object	incidental to the tives of the trust o	r	Nature o Business		Address the business	-	Whether sep account main			
		Yes/NO								YES/NO			
	13	Details of all Accounts held by the trust or institution at the time of app company or a co-operative bank to which the Banking Regulation Act, banking institution referred to in section 51 of that Act)							in a fin 0 of 19	ancial institu 49) applies (i	tion b	eing a banking ing any bank o	g or
		S.No.	IFS Code of t	he financial instit	ution			Name o instituti		nancial		Account Number	
	14	Details of all land or buildings or both held by the applicant											_
		Address building	of the land or s	Size of land or buildings in square metres	Purcha consid paid/pa	eration the tin		me of a		Mode of acquisition (Acquired/gifted)		Date of Acquisition	
	15		s year immedia Whether activity o	nt of any other ob tely preceding the it involves the can of rendering any so	previous y	year in whic f any activi	ch appli ty in th	cation is e nature o	made: of trade	commerce o	r busi	ness, or any	
		(ii)	Whether	sideration? the activity is unc	lertaken in	the course		al carryin	g out of	such advanc	vancement of any other		
		(iii)	-	general public uti f receipts from su	-	Yes/I	No						
		S.No. Tot		Total Receipts	from		Receipts Percenta Receipts es) referred				Rema	narks, if any	
	16	expired		n filed for the last						Yes	]	No 🗌	
	17		s in row 17 to 2	25 are to be provi	ded as on d		1				hor	0.50110	
ities	17	Corpus				18				surplus other	than c	corpus	
liabil	19	Long term liabilities				20	Oth	er liabilit	ies	[			ĺ
Assets and liabilities	21	Land and		22	Oth	er fixed a	assets	[			l		
A	23	Investmen section 11	ts/deposits mad	de into one or mor	re of the fo	rms or mod	les spec	ified in s	ub-sect	ion (5) of			
	24	Investmen	ts/deposits oth	er than mentioned	in row nu	mber 17 abo	ove						
	25	Other asse	ets										

THE GAZETTE OF INDIA : EXTRAORDINARY

ils	26	Income received in three previous years immediately preceding the previous year in which application is made:											
Income details		Year Grants received from Central or State Government			Grants received from Companies under Corporate Social Responsibility			Other Specific Grants		Other income			
In													
	27a	Whether the fund or the institution has incurred any expenditure of religious nature Yes No											
Religious activities	27b If yes, please provide the following details for three previous years imm application is made:							years immediately preceding the previous year in which					
Reli acti	S.No. Previous year Total Income				Expenditure of Religious 1 Nature		Percentage to Total Inco		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

- 1. The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- 2. 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	05
	under sub-clause (iv) of clause (23C) of section 10)	
6	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered	06
	under sub-clause (v) of clause (23C) of section 10)	
7	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered	07
	under sub-clause (vi) of clause (23C) of section 10)	
8	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered	08
	under sub-clause (via) of clause (23C) of section 10)	
9	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered	09
	under sub-clause (iv) of clause (23C) of section 10)	
10	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered	10
	under sub-clause (v) of clause (23C) of section 10)	
11	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered	11
	under sub-clause (vi) of clause (23C) of section 10)	
12	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered	12
	under sub-clause (via) of clause (23C) of section 10)	
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

3. If applicant selects code 13 or 14 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.

- 4. 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.
- 5. 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
- 6. 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 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:

a. Author

b. Founder

- c. Settlor
- d. Trustee
- e. Members of society
- f. Members of the Governing Council
- g. Director

a.

- h. Shareholders holding 5% or more of shareholding
- i. 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	

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	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:
  - a. School
  - b. College
  - c. University
  - d. Hospital
  - e. Yoga institute
  - f. religious places
  - g. 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
  - ii. 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;
  - iv. self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
  - v. 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;
  - vi. 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;
  - vii. 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;
  - viii. 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;
  - ix. 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;
  - x. 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
  - xi. note on the activities of the trust or institution or fund.

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	

#### FORM NO. 10AC (See rule 2C or 11AA or 17A) Order for registration or provisional registration or approval or provisional approval

	9. Order for registration/approval/provisional registration/provisional approval:
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.
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.
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.
	10. Conditions subject to which registration/approval/provisional registration/provisional approval is being granted:
The appro	oval is granted subject to the following conditions: -
	a) b)
11.	Name and designation of the approving authority

# FORM NO. 10AD (See rule2C or 11AA or 17A) Order for registration or approval or rejection or cancellation

r			
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		
	11. Order for reg	istration/approval:	
a)	<ul> <li>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).</li> </ul>		
b)	(12). The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.		
c)			
	12. Conditions subject to which reg	gistration/approval is being granted:	
The appro	oval is granted subject to the following conditions: -		
	c) d)		
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:

- 1. 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.
- 3. 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:

a) Section 80G	
----------------	--

- b) Section 35(1)(iia)
- c) Section 35(1)(ii)
- d) Section 35(1)(iii)
- 4. In "Unique identification number of the donor", one of the following shall be filled:
  - a. 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

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	3
where the person resides;	
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:

- a) Corpus
- b) Specific grant
- c) 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

	1	PAN of the reporting person	A B C D E 1 2 3 4 F
	2	Name of the reporting person	
ee	3	Address of the reporting person	
Donee	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       A       B       C       D       E       1       2       3       4       F         Aadhaar
onat	7	Name of Donor	
p pı	8	Address of Donor	
or ai	9	Amount of donation received	
Don	10	Financial year in which such donation was received	
	11	Type of donation	Corpus  Specific grants  Others
	12	Section under which donation is eligible for deduction	$\begin{array}{c c c c c c c c c c c c c c c c c c c $

#### 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  $1^{st}$  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
¥.,	SANAJ

# INDIAN INCOME TAX RETURN

Assessment Year

[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)

2021-22

PART A GENERAL INFORMATION         Image: Image: Image of the state of the stat																			
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Or F	ïled	l in re	sponse to notice	□ 139(9), □ 142(	I), □ 148, □153A □	153C					Public Sector Undertaking								
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			return of income	under Seventh pro	viso to section 139(1) b	out oti	ierw	ise not	requi	rea to	Turnisi	1 retu	rn oi	incor	ne? -	(TICK)			
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				for any other perso			6					Amo	ount (	( <b>Rs</b> ) (	f Yes	)			
					gate of amount exceed	ding R	s. 1	lakh on	cons	umpti	on of								
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80EE	A 80EEB	80G (Details are to be filled in the drop down to be provided in e-filing utility)	80GG	<b>80GGA</b> (Details of be filled if drop dow provided filing util	in the vn to be in e-	80GGC		8017		801	TB		80U (Details are t be filled in th drop down to provided in e filing utility)		
Total	deductio	ns	·			C1							Total I (B4-C1	ncome	C2
	•	e: For reporti	<u> </u>	1		to be provide	ed in e-filin	g utilit	ty mention	ing nati	ure of exe	empt inco	me, relev	ant clai	se and section
-			ION OF TA								-				
D	Tax paya	ble on total		D2	Reb	ate u/s 87A	•			D3	Tax	after Re	bate		
D 4	Health an @ 4% on	nd education C D3	ess	D5	Tot	al Tax and	Cess			D6	ensu	ef u/s 89 re to sub to claim t	mit Forn		
D	Interest u			D8		erest u/s 234				D9	Inter	rest u/s 2	34C		
D	Fee u/s 2			D11	-	al Tax, Fee		·est (I	05+D7+D			,			
D 12	Total Ta	kes Paid		D13		ount payab -D12) (if	le			D1 4	Refund (D12-D	<b>1</b> (11) (if D1	2>D11)		
PAI	RT E – C	THER INFO	ORMATION	[			÷		÷						
Deta	ils of all B	ank Accounts	held in India a	t any time	durin	g the previ	ous year (	excluo	ding dorr	nant ac	counts)				
SI	IFS C	ode of the Ban	k	Name of t	the Ba	nk		Ac	count N	umber		Sel	ect Acco	ount fo	r Refund
T															
-	inimum on	e account shoul	d be selected for	r refund er	edit		1					I			
			a se selected is			redit, then i	refund will	be cr	edited to	one of t	the accou	ınt decid	ed by CF	PC after	processing
Sche	dule-IT	Details of Ac	lvance Tax a	nd Self-A	Assess	sment Ta	x payme	nts							
		BSR Cod				posit <i>(DD/M</i>	1 0		Serial	Numbe	r of Cha	llan	1	Ta	x paid
		Col (1)				Col (2)	- T - T			Col	(3)	-		C	ol (4)
R1 R2		+ $+$ $+$				+ $+$ $+$				$\left  \right $			+ $+$ $-$		+ $+$ $+$
	dule-TD	5 Details of	TDS/TCS	[As per	For	m 16/16A	A/16C/27	D is	ssued b	v the	Dedu	ctor(s)	/ Emp	lover(	s)/ Paver(s)/
	TA deductor/ PAN/ Aad	N of Collector or Ihaar No. of Fenant		Gross j		ceipt which is deduction		ch is Year of ta		of tax Ta ction/ Dedu		ax T		TCS credit out ) claimed this Year	

	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)	Col (7)
T1						
T2						
			VERIFICATION			
Star	nn Receint No Seal I		son/ daughter of	solemnly declare that	to the best of my l	knowledge and belief the

Stamp Receipt No., Seal,	I,	son/ daughter of	solemnly declare that to the best of my knowledge and belief, the
Date & Sign of Receiving	information given i	n the return is correct and complete and	is in accordance with the provisions of the Income-tax Act, 1961. I further
Official	declare that I am ma	king this return in my capacity as	(drop down to be provided in e-filing utility) and I am also competent
	to make this return a	and verify it. I am holding permanent account	ount number(Please see instruction).
	Date:		Signature:
If the return has been pro	epared by a Tax Retur	n Preparer (TRP) give further details b	elow:
<b>Identification No. of TRP</b>		Name of TRP	Counter Signature of TRP
If TRP is entitled for any	reimbursement from	he Government, amount thereof	

# INDIAN INCOME TAX RETURN

[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
 2

Part A-GE	N	GENERAL	Ĺ															
	First	name	Middle na	me		Last name		PAN										
7																		
PERSONAL INFORMATION	Flat/I	Door/Block No.		Name of	f Premises/I	Building/Village		Statu	s (Tic	k) 🗹		I I						
Τ									dividu									
W	Road	Street/Post Office		Date of	Birth/ Forr	nation												
OR				(DD/MM														
NF	Area/	locality		Aadhaar	r Number (	<i>12 digit</i> ) / Aadha	ar Enro	lment	Id (28	digit)	(if elig	ible for .	Aadha	ar)				
ΓI																		
NA	Town	/City/District		State	PI	N code	ZIP cod	le										
so				Country	v							1						
ER				country	,													
Ч	Resi	idential/Office Pho	ne Number with STD c	ode/ Mobile No	0.1			Μ	obile I	No. 2								
			<u>, , , , , , , , , , , , , , , , , , , </u>	<del></del>		1 1		<u> </u>										
	Email	Address-1 (self)				mail Address-2												
	Emai					nall Address-2 In or before due	data 🗖	130(4)	- A ftor	duo d	ata 🗖	130(5)_E	Povisod	Roti	urn			
	(a1)	Filed u/s (Tick)[Pl	lease see instruction ]			Iodified return,							(CVISCU	Ren	ui ii,			
	()	Or Filed in respon	nse to notice u/s		□ 139(9),		48, □1	53A [	1530	3								
	(a2)		r new tax regime u/s 11		es 🗖 No													
			urn of income under Se	eventh proviso	to section 1	39(1) but otherw	vise not	requir	ed to f	urnisl	ı retur	n of inco	ome? -	(Tiel	k) 🗆			
		Yes 🗆 No																
	(b)		ish following informati l only if a person is not		rnich a rati	urn of incomo un	dor soat	ion 12	0(1) h		a rotu	en of ind	omo di	uo to				
			ore conditions mention					1011 1 5	9(1) 0	11 11111	gretu		ome u	ue to				
			ited amount or aggr					ne or	more	A	mour	nt (Rs) (	If Yes	6)				
	(bi)		during the previous									() (		,				
	a		red expenditure of a			of amount exc	eeding	<b>Rs.</b> 2	lakhs				T.C. X.7	、				
	(bii)		oreign country for yo							A	Amount (Rs) (If Yes)							
	a		red expenditure of a					. 1 lak	h on				TC \$7					
	(biii)	consumption of	electricity during th	e previous ye	ear? (Yes/I	No)	-			A	moun	nt (Rs) (	II Yes	9				
	(c)	If Revised/Defective/Modified, then enter Receipt No.																
	(0)	and Date of filing original return (DD/MM/YYYY)																
		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																
	(d)	Advance Pricing		and date of suc	ich Notice/U	order, or if filed i	u/s 92CI	), ente	r date	01		Number)	)	/	/			
S	(e)	Residential	A. Resident	□ You were i	in India for	182 days or more	during t	he pre	vious v	ear [se	ection 6	5(1)(a)						
IU	(-)	Status in India		□ You were	e in India for	r 60 days or mor	e during	the p	revious	year,	and ha	ive been	in Ind	ia for	: 365			
TA		(for individuals)				1 preceding years								licab	le]			
່ວ ເງ		(Tick applicable	B. Resident but not			resident in India i												
Ň		option)	Ordinarily Resident			a for 729 days or			7 prec	eding	years [	section 6	(6)(a)]					
FILING STATUS			C. Non-resident	□ You were	a non-reside	ent during the pre-	vious ye	ar.										
-				(i)Plassa spac	aify the juric	diction(s) of resid	danaa du	ring th	o provi									
						(s) of						Number(	s)					
				5.110.	residenc			runp	uyer it	. ciitiin	20010111	(unioer(	5)					
				1														
				2														
						zen of India or a l												
					iod of stay in		tal perio	d of sta	ay in Ir		-	e 4 prece	eding y	ears (	in			
				during the pr	revious year	(in days)				day	(\$)							
		Residential	D. D Resident	Resident h	but not Ord	inarily Resident			Non-re	siden	t							
		Status in India																
		(for HUF)																
		(Tick applicable option)																
	(f)		aim the benefit under s	ection 115H?	(annlicable)	in case of residen	11)					□ Yes	ſ	⊐ No				
		•	by Portuguese Civil C			•	-	· ··VFC	" nlead	e fill s				_ 110				
	(g)		rn is being filed by a R	-								ish follo	wing					
	(h)	information -	in is being med by a K	cpresentative A	A3303386; (I				, 11 yes	, pieas	e iurfi	1911-10110	ming					
			e Representative															
			f the Representative (d	ron down to he	e provided)													
			the Representative	p	r. criaca)													
			t Account Number (PA	N)/ Aadhaar N	No. of the R	epresentative												
	(i)		e Director in a compan				Tick) 🗹	□ Yes	Ľ	] No								
	(1)	If you plaga from	ish following informati															

Name of Company	Type of company	PAN	Whether its shares are listed or unlisted	Director Identification Number (DIN)									
	(Drop down to be												
	provided)												

(j)	Whether you have held unlisted equity shares at any time during the previous year? ( <i>Tick</i> ) I Sector ( <i>Tick</i>													
	Name of company	Type of Company	PAN	Openi	ng balance		Shares	acquired		s transferred ng the year	Closing balance			
		(Drop down to be provided)		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13

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

Sche	dule	S		Details of Income from Sa	alary													
	Nan	ne of	Employ	yer								<b>AN of Employer</b> (mandatory if tax is educted)						
	Add	lress	of emp	loyer	Tow	n/City		State					PIN	cod	e/ ZIP	code		
	1	Gro	ss Salar	y (1a + 1b + 1c)						1								
		a	Salary	as per section 17(1) (dre	op down to be pr	ovided)	1a											
		b	Value	of perquisites as per sec	tion 17(2) (drop	down to be provided)	1b											
		c	Profit	in lieu of salary as per s	ection 17(3) (dra	p down to be provided)	1c											
ES		(Ada	l multipl	e rows for Gross Salary in c	case of more than o	ne employer)												
SALARIES																		
SAL	2	Tota	l Gross	Salary (from all employers,	)					2								
•	3	insti	ruction		• • •	down to be provided in e-fili lary in (2) above )	ng uti	lity) (please	e refe	r 3								
	4	Net	Salary (	(2 - 3)						4								
	5	Ded	uction u	ı/s 16 (5a + 5b + 5c)						5								
		Α	Stand	ard deduction u/s 16(ia)	)		5a	ı										
		В	Enter	tainment allowance u/s	16(ii)		5b	)										
		С	Profe	ssional tax u/s 16(iii)			50	2										
	6	Inco	me cha	rgeable under the head 'Sa	alaries' (4 - 5)					6								

Sche	dule	HP	]	<b>Details Of</b>	Income	Fron	1 Hou	se Prope	rty (	Plea	se Ref	er Inst	ructi	ons) (	Drop	o dov	vn to	be p	rovide	d indi	catin	g own	ershi	p of p	prope	rty)		
		Addr	ess of pi	operty 1					To	own/	City								State	è			P	PIN C	Code/	ZIP (	Code	
	1																						_					
				ty co-owno				□ No (i (%)	if "Y	ES"	pleas	e entei	foll	owing	g det:	ails)							•					
			-	-		· r · r		()																				
		Name	e of Co-o	wner(s)					PA	AN/A	adha	ar No.	of C	0-0W	ner(s	5)			Perc	entag	e Sha	are in	Prop	erty				
		I																										
		п																										
				pplicable				f Tenant			Aadha	ar No	. of 7	ſenar	t(s)	(Ple	ease s	ee				dhaa	r No	. of	Ten	ant(s)	(if T	ГDS
		□ Le □ Sel	t out f-occup	ied		(if let I	out)		no	ote)									credi	t is cla	aimec	1)						
			emed le			Π																						
KTY		a	Gross r	ent receiv	ed or re	ceival	ble or	lettable	value	e											1a							
HOUSE PROPERTY		b	The amo	ount of rea	nt which	ı cann	ot be	realized				1b																
RO			-	d to local a	uthorit	ies						1c																
ΕP			Total (1									1d																
SUC				value (1a -		v	v	<u> </u>		<u>^</u>		. ,	of th	e Act)							1e							
H				value of th	e prope	erty ov	wned	(own per	rcent	age	share		-								1f							
		0	30% of									1g	-															
				payable o	n borro	wed c	apital					1h									1.							
			Total (1	g + 1n) /Unrealise	J					1	200/										11							
		•		from hous					year	less .	3070										1j 1k							
	2			operty 2	e prope	ity i	(11-	11 + 1 <u>j</u> )	To	own/	City								State	e	IK		P	PIN C	Code/	ZIP (	Code	
-						Ist	the p	proper	ty co-	own	ed? [	∃ Ye	S		□ Ne	o (if	"YES	5" plo	ease e	nter	follov	ving	detail	s)				
		Your percentage of share in the property.(%)					(%)																					
		Name of Co-owner(s)						PA	<b>AN/</b> /	Aadha	ar No	. of C	Co-ov	vner(	<b>s</b> )			Perc	entag	e Sha	are in	Prop	erty					
		Ι		f Co-owner(s)																								
		п																										

			the applicable option]		PAN/A:	adhaar	No.	of Te	nant(s)	(Pl	ease	see					r No. o	f Ten	ant(s	if 7()	DS
			et out elf-occupied	(if let out)	note)								credit	is cla	umea	)					
			eemed let out																		
			cenieu iet out	T																	
				II																	
			Gross rent received/ receit (higher of the two, if let out		lower of	the two	n if le	t out fi	or part o	of the	vear	)			2a						
			The amount of rent which	<i>v v v i</i>	ioner oj	ine ine	2b	i oui je	n parre	y inc	yeur)	,			1						
			Tax paid to local authorit				2c														
			Total (2b + 2c)				2d														
			Annual value (2a – 2d)												2e	Т					
		f	Annual value of the prope	erty owned (own perc	entage sl	hare x	2e)								2f						
		g	30% of 2f					_													
		h	Interest payable on borrowed capital 2h																		
		i	Total (2g + 2h)												2i						
		j	Arrears/Unrealised rent r	eceived during the ye	ar less 3	0%									2j						
		k	Income from house prope	rty 2 (2f – 2i + 2j)											2k						
	3	Pass	through income/loss if any	y *											3						
			<b>me under the head "Incom</b> gative take the figure to 2i o		•ty" (1k -	+ 2k + 3	3)								4						
NOT	E 🕨		lease include the income of come under this head.	the specified persons	referred	to in Sc	chedu	le SPI	and Pa	ss thr	ough	inco	ome re	ferre	d to i	n sch	nedule	PTI w	hile	comp	ting the
NOT	E 🕨		urnishing of PAN/ Aadhaar urnishing of TAN of tenant i							n 194	- <i>IB</i> .										

Sche	dule	eCG			<b>Capital Gains</b>								
Α	Sho	rt-term (	Capit	al G	ains (STCG) (Sub-	-items 3 and 4 are	e not applicable for re.	sidents)					
	1	From sal	e of l	land	or building or bot	t <b>h</b> (fill up details :	separately for each pro	operty)					
rm		a	i	Full	l value of consider	ation received/re	ceivable			Ai			
:t-te al G			ii	Val	ue of property as <b>j</b>	per stamp valuat	ion authority			Aii			
Short-term Capital Gains			iii	of C		case (aii) does not	per section 50C for t t exceed 1.10 times (a			aiii			
		b	Dedu	uctio	ons under section 4	48							
			i	Cos	t of acquisition wi	thout indexation				Bi			
			ii	Cos	t of Improvement	without indexati	ion			Bii			
			iii	Exp	enditure wholly a	nd exclusively in	connection with tran	sfer		Biii			
			iv	Tot	al (bi + bii + biii)					Biv			
		c	Bala	nce	(aiii – biv)					1c			_
		d	Dedu	uctio	on under section 54	<b>4B</b> (Specify detail	s in item D below)			1d			
		e		Ale									
		f		-									
			S.N	Pin code	_								
		NOT	IA or is quoted unt.										
	2				ty share or unit of A or 115AD(1)(ii)		Mutual Fund (MF) o	r unit of a	bus	siness trust on	whic	h STT is paid	
		a	Full	valu	e of consideration	l				2a			
		b	Dedu	uctio	ons under section 4	48							
			i	Cos	t of acquisition wi	thout indexation				bi			
			ii	Cos	t of Improvement	without indexati	ion			bii			
			iii	Exp	enditure wholly a	nd exclusively in	connection with tran	ısfer		biii			
			iv	Tot	al (i + ii + iii)					biv			
	c Balance (2a – biv) 2c												
	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within         d       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)												
	e Short-term capital gain on equity share or equity oriented MF (STT paid) (2c +2d)												
					ENT, not being an adjustment under		f shares or debenture	es of an In	dia	n company (to	be co	mputed with	
		0		0	,		transaction tax (STT)	is naid					A3a
		b	STC	G of	n transactions on v	which securities t	transaction tax (STT)	is not pai					A3b
	4						than those at A2) by				D		-
		а			case securities sold following details	i include shares	of a company other	than quote	ed s	shares, enter			

			'ull value hares	of consid	deration	received/receivable in	respect of	f unquoted	ia		
		bF	'air market			ed shares determined in t	<u>,</u>				
						in respect of unquoted a of Capital Gains (higher		pted as per	· ic		
		ii Full v	alue of con	sideratio	n in resp	ect of securities other th	an unquote	d shares	aii		
		iii Total	(ic + ii)						aiii		
	b		s under sec								
			of acquisiti						bi		
			of improve				c		bii		
		•		·	xclusive	ly in connection with tra	inster		biii		
		Balance (4	$(\mathbf{i} + \mathbf{i}\mathbf{i} + \mathbf{i}\mathbf{i}\mathbf{i})$						biv		
				J/- 040	7) 0.4	(9) f		4/	4c		
	d	within 3 m	onths prio	r to recor	d date a	(8)- for example if secu and dividend/income/bon urity to be ignored (Ente	us units ar	e received,	4d		
	e	Short-tern	ı capital ga	in on sale	e of secu	rities by an FII (other th	an those at	A2) (4c +4c	d)		A4e
5	From sal	e of assets	other than	at A1 or	A2 or A3	3 or A4 above					
	a				shares	of a company other than	quoted sha	res, enter t	he		
			ing details						_		
			'ull value hares	of consid	deration	received/receivable in	respect of	f unquoted	lia		
		b F	air market	t value of	unquote	ed shares determined in t	the prescrib	ed manner	ib		
						respect of unquoted sha		l as per	ic		
						of Capital Gains (higher		aros			
		ii Full v iii Total		sideratio	n m resp	ect of assets other than	unquotea si	141 55	aii		
	b		(1c + 11) s under sec	tion 18					aiii		
	0		of acquisiti		ıt indexa	ntion			bi		
			of Improve						bii		
			<u> </u>			ly in connection with tra	insfer		biii		
		-	(i + ii + iii)	•					biv		
	c	Balance (5							5c		
			· · · · · ·	rity/unit)	loss to b	e disallowed u/s 94(7) or	r 94(8)- for	example if	5d		
						months prior to					
			ncome/bon ed (Enter			ved, then loss arising ou	it of sale of	such asset			
	e			•		2 or A3 or A4 above (5c	+ 5d)				A5e
6		deemed to	be short te	rm capita	l gains	``	,				
a						on asset transferred dur		vious years	shown	below was	
						e within due date for tha ovide the details below	it year?				
	SI.	Previou		under wi		New asset acqui	ired/constru	ıcted	Amou	nt not used for new	
		year in		tion claim	ned in	Year in which asset	Amount u	tilised out		set or remained	
		which ass transferr		ear		acquired/constructed	-	al Gains	unutii	ized in Capital gains account (X)	
							acco	ount			
b	i A mount	2017-18 deemed to	54B be short te	rm canite	gaine	other than at 'a'			-		
						ains (aXi + b)			L		A6
-							Fill1	dula <b>DT</b> D 4	47~ '	$(75 \pm 47c)$	
7	+ r	0				ort Term Capital Gain, (	•		1	-	A7
		8				Short Term Capital Gai	/ 8			7a	
		-				Short Term Capital Gai	-	-		7b	
	c	-	icome/ Los	s in the n	ature of	Short Term Capital Gai	in, chargeal	ole at applie	cable A	7c	
8	rates		icluded in	A1 - A7	hut not d	chargeable to tax or chai	rgeable at s	necial rates			
			Item No.				3 ut 3			Free Prese P	
		Amount of	A1 to A7	Country	Article	Dete er nen Treete	Whether TRC	Section of	Rate as	Applicable rate <i>[lower</i>	
	Sl. No.	income	above in	name & Code	of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	obtained	I.T. Act	per I.T. Act	of (6) or (9)]	
			which included	Coue	DIAA		(Y/N)		Au		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I	(-)	(3)		()	(*)	(7)	(9)		(-0)	
				<u> </u>							
	п									<u> </u>	
1		<b>T</b> ( )	A STO							· · · · ·	4.0
	a	l otal amo	unt of SIC	G not cha	argeable	to tax in India as per D	ГАА				A8a
╞	a b				0	to tax in India as per D ax at special rates in Ind		ТАА			A8a A8b

	I F												гг	
					1 <b>`</b>		0+ A4e+ A5e+A6 +	,					A9	
B	Long	g-term ca	pital	gain	(LTCG) (Sub-iten	ıs, 5 , 6, 7 & 8 ar	e not applicable for	residents)						
	1	From sa	le of l	and	or building or bot	<b>h</b> (fill up details s	separately for each p	property)						
		a	i	I	Full value of consid	deration receive	d/receivable			ai				
			ii		Value of property		•			aii				
			iii				l as per section 50C ot exceed 1.10 times			aiii				
			m		is (ai), or else take		texceed 1.10 times	s (ai), take till	singuit	am				
		b	Dedu	ction	s under section 48	8								
			i	0	Cost of acquisition	with indexation	l			bi				
			ii	-	Cost of Improvem	ent with indexat	ion			bii				
			iii		Expenditure wholl	y and exclusively	y in connection wit	h transfer		biii				
			iv		Fotal (bi + bii + bii	ii)				Biv				
					uiii – biv)					1c			-	
							<b>4GB</b> (Specify detail	ls in item D be	low)	1d			<b>N</b>	
			Ū		n Capital Gains on transfor of immor		operty (1c - 1d) olease furnish the fo	llowing dotai	le (coo 1	noto)			B1e	
		г				PAN/ Aadhaar				dress of			-	
			S.N	0.	Name of buyer(s)	No. of buyer(s)	Percentage share	Amount		operty		Pin code		
		NOTE ▶	•		Furnishing of PA quoted by buyer i		is mandatory, if the	e tax is deduc	ed und	er sectio	on 194	1-1A or is		
							lease indicate the r	espective perc	entage	share a	nd ar	nount.		
	2	From sa	le of t	oond	s or debenture (ot	her than capital	indexed bonds issu	ed by Govern	nment)					
		a	F	full y	value of considerat	tion				2a				
		b	Γ	)edu	ctions under section	on 48								
				-	Cost of acquisition					bi			-	
					Cost of improveme					bii				
su			_		xpenditure wholly otal (bi + bii +biii		in connection with	transfer		biii biv			-	
Gaiı		c			ice (2a – biv)	)				2c			-	
oital		d			· ,	ns 54F (Specify a	letails in item D belo	ow)		2d			-	
Cal		e	I	JTC	G on bonds or deb	enture (2c – 2d)			•				B2e	
ong-term Capital Gains	3				listed securities ( R of an Indian cor		it) or zero coupor	bonds wher	e prov	iso und	er se	ction 112(1) is		
ng-1		appiican a	- Ý		value of considerat	1 1	ll sec. 115ACA			3a			-	
Γ¢		b			ctions under section									
				i	Cost of acquisitio	n without indexa	ation			bi				
			_		Cost of improvem					bii			-	
			-		Expenditure who Total (bi + bii +bi	v	ly in connection wi	th transfer		biii biv			-	
		c		Balaı	nce (3a – biv)	,				3c			-	
		d			ction under sectio -term Capital Gai		letails in item D belo	ow)		3d			D2	
	4		le of e	equit	y share in a comp		uity oriented fund	or unit of a b	usiness	trust or	n whi	ch STT is paid	B3e	
		under se a			A 112A (column 14	of Schedule 112	<b>A</b> )		1	4a				
		b	Deduc	ction	under sections 54	F (Specify details	s in item D below)			4a 4b				
							<u>ssets at B4 above (4</u> nture of Indian con		omput	ed with	forai	on eychango	B4c	
	5				first proviso to se		ature of mulan con	apany (to be t	Junput	cu witil	101 01	5n exenange		
		a	LTCC	d cor	nputed without in	dexation benefit				5a				
		b	Deduc	ction	under sections 54	<b>F</b> (Specify details	s in item D below)			5b				
					share or debentur	. ,	• 4 •	10/11/ 1 / / -		CDD			B5c	
	6						curities as per sec. 1 5AD (other than se							
			· ·	to be	filled up)									
		а			In case securities enter the following		res of a company	other than q	uoted s	nares,				
				f	a Full value of c	onsideration rec	eived/receivable in	respect of		ia				
				╞	unquoted shar		l shares determined	l in the proper	ribed	14				
					manner			_		ib				
				ſ			respect of unquoted rpose of Capital Ga			ic				
			F	ii I			ect of securities oth			aii				
			-		shares Fotal (ic + ii)									
	l				1 otal (it + 11)					aiii				

	i       Cost of acquisition without indexation         ii       Cost of improvement without indexation	bi		
	ii Cost of improvement without indevation			
	- Cost of improvement without indexation	bii		
	iii Expenditure wholly and exclusively in connection with transfer	biii		
	iv Total (bi + bii +biii)	biv		
с	Balance (6aiii – biv)	6c		
d	<b>Deduction under sections /54F</b> (Specify details in item D below)	6d		
e	Long-term Capital Gains on assets at 6 above in case of NON-REESIDENT	(6c - 6d)	B6e	
		l fund or unit	t of a business	
a	LTCG u/s 112A (column 14 of Schedule 115AD(1)(b)(iii))	7a		
b	<b>Deduction under section 54F</b> (Specify details in item D below)	7b		
c	Long-term Capital Gains on sale of capital assets at B7 above (7a – 7b)		B7c	
om sale of	f foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter 2	XII-A)		
а	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	
om sale of	f assets where B1 to B8 above are not applicable			
		ter		
0	d e NON-R st on whi a c om sale of a b c d e f om sale o	c       Balance (6aiii – biv)         d       Deduction under sections /54F (Specify details in item D below)         e       Long-term Capital Gains on assets at 6 above in case of NON-REESIDENT ( • NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented st on which STT is paid under section 112A <ul> <li>a</li> <li>LTCG u/s 112A (column 14 of Schedule 115AD(1)(b)(iii))</li> <li>b</li> <li>Deduction under section 54F (Specify details in item D below)</li> <li>c</li> <li>Long-term Capital Gains on sale of capital assets at B7 above (7a – 7b)</li> <li>pm sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter 2)</li> <li>a</li> <li>LTCG on sale of specified asset (computed without indexation)</li> <li>b</li> <li>Less deduction under section 115F (Specify details in item D below)</li> <li>c</li> <li>Balance LTCG on sale of asset, other than specified asset (computed without indexation)</li> <li>e</li> <li>Less deduction under section 115F (Specify details in item D below)</li> <li>f</li> <li>Balance LTCG on sale of asset, other than specified asset (8d-8e)</li> <li>pm sale of assets where B1 to B8 above are not applicable</li> <li>a</li> <li>i</li> <li>in case assets sold include shares of a company other than quoted shares, en the following details</li> <li>a</li> <li>i</li> <li>in case assets sold include shares of a company other than quoted shares, en the following details</li> </ul>	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-REESIDENT (6c - 6d)         • NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or units on which STT is paid under section 112A       a         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)         om sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)       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)       8d         d       LTCG on sale of asset, other than specified asset (8d- 8e)       8e         f       Balance LTCG on sale of asset, other than specified asset (8d- 8e)       8e         f       Balance LTCG on sale of asset, other than specified asset (8d- 8e)       8e         f       Balance LTCG on sale of asset, other than specified asset (8d- 8e)       8e         om sale of assets where B1 to B	c       Balance (6aii – 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-REESIDENT (6c - 6d)       B6e         rNON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business       B6e         rNON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business       B6e         st on which STT is paid under section 112A       B6e       B7e         a       LTCG u/s 112A (column 14 of Schedule 115AD(1)(b)(iii))       7a       B7e         b       Deduction under section 54F (Specify details in item D below)       7b       B7e         c       Long-term Capital Gains on sale of capital assets at B7 above (7a – 7b)       B7c       B7c         om sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)       8a       B8c       E         a       LTCG on sale of specified asset (computed without indexation)       8a       B8c       E         c       Balance LTCG on sale of specified asset (8a – 8b)       B8c       E       E         d       indexation)       e       Less deduction under section 115F (Specify details in item D below)       8e       B8f         f       Balance LTCG on sale of asset, ot

				ollowing de									
			a	Full value o	f conside	ration rec	eived/receivable in res	pect of	<b>unquoted</b> i	ia			
				shares									
			b	Fair marke	t value of	unquoteo	l shares determined in	the pr	escribed i	ib			
				manner									
			с	Full value o	f conside	ration in	respect of unquoted sha	ares ad	lopted as	ic			
							ose of Capital Gains (h			-			
								-					
		1			ideration	in respec	t of assets other than u	nquote	ed shares a	ii			
		i	ii Total (	(ic + ii)					a	iii			
		b De	eductions	under section	on 48								
			i Cost o	f acquisitio	n with inc	lexation			1	bi			
		i	ii Cost o	f improvem	ent with	ndexatio	n		b	oii			
		i		-			in connection with tran	ısfer	b	iii			
		i	v Total	(bi + bii +bi	ii)				h	iv			
	-	-	lance (9a	•	)					)c			
			-				nile in item D helen)			)d			
							ails in item D below)		9	a			
			0	•			1bove ( (9c – 9d)		_	_			
1	10 Aı	mount	deemed	to be long-te	erm capit	al gains							
		a	Whether	any amou	nt of unu	tilized ca	pital gain on asset tr	ansfer	red during the	e previ	ious year sh	own	
			below wa	s deposited	in the Ca	pital Gai	ns Accounts Scheme wi	ithin d	ue date for tha	t year?			
			Yes; No	; Not appli	icable. (If	yes, then	provide the details bel	ow)					
	S	l. P	revious y	ear Sec	tion unde	r which	New asset acqu	ired/c	onstructed	An	ount not us	d	
			n which as		tion clain	ed in tha	-			f foi	r new asset o	r	
		1	transferr	ed	year				ll Gains accour		ained unutili	zed	
					·		constructed	Capita	ii Gailis accour	in	Capital gain	s	
	i	i 20	17-18	54/54F	/ 54GB		constructeu				1 0	-	
			18-19	54B	0.02							-	
_		-0			•							_	
Ľ				0	1	0	her than at 'a'						
H							$\frac{ns (aXi + aXii + b)}{T - C - i + bC - i - C}$			(D11 -			
1	1Pas B11		ough Inco	ome/ Loss in	the natu	re of Lon	g Term Capital Gain,(I	Fill up	schedule PTT)	(BIIa)	I+ BI1a2 +	B11	
┢	a1	~,	Through	Income/ Lo	ss in the	nature of	Long Term Capital Ga	ain, ch	argeable @ 100	% μ/s	B11		
	81	1 ass 112A	-	meome/ Eo	ss in the		Long Term Capital Or	ann, ena	argeable @ 10	/0 u/3	al		
	a2	Pass	Through	Income/ Lo	ss in the	nature of	Long Term Capital Ga	ain. ch	argeable @ 10º	%	B11	-	
	42		-	other than			g . c.m. c.p.tur of	, •			a2		
	В						Long Term Capital Ga	ain ch	argeable @ 200	%	B11b	-	
L	1	-l	0						0 0				
	12	Amo		ICG includ		DII DUU I	not chargeable to tax of	r cnarg	, <b>1</b>	u rates	m india as		
		SI.	Amount	to B11 above	Country	Article of	Rate as per			Section	Rate as per	Applicable ra	
		No.	of income	in which	name & Code	DTAA	Treaty (enter NIL, if not chargea	hle)	obtained (Y/N)	of I.T. Act	I.T. Act	[lower of (6) ( (9)]	or and a second s
		(1)		included		(5)		,	. ,				_
		(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	

	Ι														
	Π													-	
	a	То	tal am	ount of LT	CG not cl	hargeable	to tax as pe	r DTAA					1	B12a	Г
	b	То	tal am	ount of LT	CG charg	geable to t	ax at specia	l rates as per D	ГАА					B12b	<b>—</b>
13	Tot	tal lo	ong ter	m capital g	ain charg	eable und	er I.T. Act	(B1e+B2e+B3e	+B4c+B5c	+B6e+	B7c+B	8c+B8f+B96	+B10 + B11 -	B13	-
	B12		8	1 8											
icoi	me cl	harg	eable i	under the h	ead "Cap	ital Gains	" (A9 + B13	) (take B13 as n	il, if loss)					С	+
for	·mati	on a	hout d	leduction cl	- aimed ag	ainst Can	ital Cains								
								ve following det	ails					-	
	a						ě	ction claimed u/							
		i	Date	of transfer	of origina	l asset	Dead	etton etained u	Ai			dd/mm/yy	vv	1	
	-	ii		of new resi	-				aii					-	
	-	iii					w residenti	al house	aiii			dd/mm/yy	vv	-	
	-	iv						cheme before d					<i>))</i>	-	
			date												
		v	Amou	int of dedu	ction clain	med			Av						
	b						Deduc	tion claimed u/s	54B						
		i	Date	of transfer	of origina	asset			Bi			dd/mm/yy	<i>yy</i>		
	[	ii	Cost	of new agri	icultural l	land			bii						
		iii	Date	of purchas	e of new a	agricultur	al land		biii			dd/mm/yy	уу		
	[	iv	Amou	ınt deposite	ed in Capi	ital Gains	Accounts S	cheme before d	ue biv						
			date												
		v	Amou	int of dedu	ction claim	med	Daduat	ion claimed u/s 5	BV					-	
	c	i	Date	of transfer	of origing	lassot	Deduct	ion claimed u/s.	Ci	1		dd/mm/yy		-	
	-	ii		int invested			d honds		Cii			uu/mm/yy	vy	-	
				xceeding fift			u bonus		Ch						
		iii		of investme					Ciii			dd/mm/yy	vy	-	
		iv	Amou	int of dedu	ction claiı	med			civ				-		
	d						Deduc	tion claimed u/s	54F						
	-	i		of transfer	0				di			dd/mm/yy	vy		
	-	ii		of new resid					dii			<i>d d/</i>			
	-	iii		-			w residenti		diii			dd/mm/yy	vy		
		iv		int deposite	ed in Capi	ital Gains	Accounts S	cheme before d	ue div						
	-		date											4	
		v	Amou	int of dedu	ction claim	med	Daduat	ion claimed u/s 5	dv					-	
	e	i	Data	of transfor	of origing	l resident	ial property		ei	1		dd/mm/yy		-	
	-				-		iai property					uu/mm/yy	vy	4	
	-	ii 		of the eligit			oquity shar	es of eligible	eii					4	
		iii	comp		IJI SUDSC	1 1011 01	equity shar	es of engible	eiii	1					
	-	iv	-	of subscript	tion of sh	ares			eiv			dd/mm/yy	212		
	-	v		1			urchased by	the eligible	ev				·		
		·	comp	-		J F		9		1					
		vi	Date	of purchase	of plant	and mach	inery		evi			dd/mm/yy	vy		
								cheme before d		1			-		
			date	-	-										
	Щ	viii	Amou	int of dedu	ction claiı				eviii	1					
	f		b ·					/s 115F (for Non		Indian	s)	11/ /			
		i	Date	of transfer	ot origina	u toreign	exchange as	set	fi			dd/mm/yy	vy		
		ii	Amou	ınt invested	l in new s	pecified a	sset or savin	igs certificate	fii						
		iii	Date	of investme	nt				fiii	1		dd/mm/yy	vy		
		iv	Amou	int of dedu	ction clain	med			fiv	1			-		
	g	Fota	l dedu	ction claim	ed (1a + 1	1b + 1c +	1d + 1e + 1f	)	1g						

Е

et-off of current year capital losses with current year capital gains	cluding amounts included in A8a & B12a which is not chargeable under DTAA)
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		Capital Gain of		Short to	erm capital loss		Lo	ng term capital loss		Current year's
SI	Type of Canital	current year (Fill		30%	applicable rate	DTAA rates	10%	20%	DTAA rates	capital gains remaining after set off (9=1-2-3-4- 5-6-7-8)
		1	2	3	4	5	6	7	8	9

	i   ( 1	be set o (Fill th	is row computed s		(A2e*+ A3a* + A7a*)	A4e*+A7b*	(A1e*+A3b*+A5e*+ A6* + A7c*)	A8b	(B3e*+ B4c* + B6e* + B7c* + B8c* + B11a1*+B11a2*)	(B1e*+B2e*+B5c*+ B8f*+B9e*+B10*+B11b*)	B12b	
i	ii		15%	(A2e*+A3a* + A7a*)								
i		Short term capital	30%	$A4e^{*} + A7b^{*}$								
i	v		applicable rate	(A1e*+A3b*+ A5e*+A6* + A7c*)				<u> </u>				
,	v		DTAA rates	A8b								
,	vi	Long	10%	(B3e*+B4c* + B6e* + B7c* + B8c* +B11a1*+B11a2*)								
v		term capital gain	20%	(B1e*+B2e*+B5c*+ B8f*+B9e*+B10*+ B11b*)								
v	iii		DTAA rates	B12b								
i	X	Fotal le +vi+vii		(ii + iii + iv + v								
	x l	Loss re	maining a	fter set off (i – ix)								
n T n	ot `he ot	charge figure charge	eable to tax s of LTCC eable to tax	x or chargeable at sp	ecial ra etc.) arc ecial ra	tes as per D e the amoun tes as per D	TAA, which is inclu	ded the	erein, if any. espective column	(A1-A6) as reduced by the a		
		Гуре о	f Capital g	ain / Date			Upto 15/6 (i)	16	5/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 t 15/3 (iv	31/3
	1	Short-t E <i>nter v</i>	erm capita <i>alue from</i>	al gains taxable at th item 3iii of schedule 1	e rate o BFLA, i	f 15% if any.						
	2	Short-t E <i>nter v</i>	erm capita <i>alue from</i>	al gains taxable at th item 3iv of schedule 1	e rate o BFLA, i	f 30% if any.						
:				al gains taxable at ap item 3v of schedule B								
	Ì	Enter v	alue from	al gains taxable at D item 3vi of schedule 1	BFLA, į	if any.						
:	5	Long- ( E <i>nter v</i>	erm capit alue from	al gains taxable at th item 3vii of schedule	e rate o <i>BFLA</i> ,	of 10% <i>if any</i> .						
				al gains taxable at th <i>item 3viii of schedule</i>								
	7	rates	term capits le BFLA, ij	al gains taxable at th Enter value from f any.								
OTE P		nsa inal	uda tha ina	ome of the specified r		(mana mir	on shild ate ) notonno	I to in S	ahadula SDI while	e computing the income unde	this ha	ad a

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#### THE GAZETTE OF INDIA : EXTRAORDINARY

D	тт	<b>G</b> – –	•	·•~	
PART	II–	-Sec.	31	1	)

Schedule 1	12A From sa	ale of equi	ty share in a	company or unit of	equity oriented	fund or unit of a bu	siness trust on v	which STT is pa	id 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 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) Item 4 (a) 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							1		1	1	1	1	1	1
Total														

[भाग II—खण्ड 3(i)]

115AD(1	l)(b)(iii) provi	For	· NON-RES	SIDENTS - F	rom sale of e	quity share in a co	ompany or unit	t of equity orie	nted fund or u	nit of a business t	rust on which	n STT is paid un	der section 112	2A
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) Item 7 (a) 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		, í												
2														
3														
4														
Add Rov	vs	•			•		•	•	•		•	•	•	
Total														

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OTHER SOURCES

# Schedule OS Income from Other Sources

		Income from Other Sources								
	Gross income chargeable to tax at normal applicable rates (1a+1b+1c+						b+ 1	c+ 1d + 1e)	1	
	a	Divi	dends, Gross						1a	
Ĩ	b	Inte	rest, Gross (bi + bii + biii + b	oiv+ bv)					1b	
		i	From Savings Bank		bi					
	ľ		From Deposits (Bank/ Post C	)ffice/ Co-	bii					
			From Income-tax Refund		biii					
				h	biv					
			<u>In the nature of Pass through</u> Others	n income/ loss	bv					
-	•		tal income from machinery,	nlanta huildinga					1c	[
Ľ										
			me of the nature referred to	in section $56(2)($	x) which	is cha	arge	able to tax	1d	
-	_		$- \operatorname{dii} + \operatorname{diii} + \operatorname{div} + \operatorname{dv})$							
			Aggregate value of sum of m consideration	-		di				
			In case immovable property consideration, stamp duty va		out	dii				
			In case immovable property							
			inadequate consideration sta		f	diii				
			-		1					
			property in excess of such co							
		iv	In case any other property is	s received withou	ıt	div				
			consideration, fair market va	alue of property						
	ŀ		In case any other property is			dv				
		* 7	consideration, fair market va		-	uv				
				and of property	III excess					
			of such consideration							ľ
Ľ		-	other income (please specify	nature)					1e	
S	SI.	Nati	ure							Amount
	lo.									
	1	Fam	ily Pension							
	2	1 an	iny i clision							
	-									
			an be added as required							
b	nce	ome	chargeable at special rates (	(2a+2b+2c+2d)	+ 2e +2f e	leme	ents	related to	2	
		No.1								
		Win	nings from lattarias arossus	1 1 4						
1			nings from lotteries, crosswo				115	BB	2a	
	b	Inco	me chargeable u/s 115BBE (				115	BB	2a 2b	
F	b						115	BB		
	b	i	me chargeable u/s 115BBE ( Cash credits u/s 68	(bi + bii + biii + b	oiv+ bv +∣ bi		115	BB		
	b	i ii	me chargeable u/s 115BBE ( Cash credits u/s 68 Unexplained investments u/s	(bi + bii + biii + b s 69	biv+ bv +   bi bii		115	BB		
-	b	i ii iii	me chargeable u/s 115BBE ( Cash credits u/s 68 Unexplained investments u/s Unexplained money etc. u/s	bi + bii + biii + b s 69 69A	biv+ bv + bi bi bii bii		115	BB		
	b	i ii iii iv	me chargeable u/s 115BBE ( Cash credits u/s 68 Unexplained investments u/s Unexplained money etc. u/s Undisclosed investments etc.	(bi + bii + biii + b s 69 69A . u/s 69B	biv+ bv +   bi bii		115	BB		
	b	i ii iii iv v	me chargeable u/s 115BBE ( Cash credits u/s 68 Unexplained investments u/s Unexplained money etc. u/s Undisclosed investments etc. Unexplained expenditure etc	(bi + bii + biii + b s 69 69A . u/s 69B c. u/s 69C	biv+ bv + bi bi bii biii biv bv		115	BB		
		i iii iv v vi	me chargeable u/s 115BBE ( Cash credits u/s 68 Unexplained investments u/s Unexplained money etc. u/s Undisclosed investments etc.	(bi + bii + biii + b s 69 69A . u/s 69B c. u/s 69C 1 on hundi u/s 69	biv+ bv + bi bi bii biii biii biv bv D bvi	bvi)		BB		
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		i iii iv v vi	me chargeable u/s 115BBE ( Cash credits u/s 68 Unexplained investments u/s Unexplained money etc. u/s Undisclosed investments etc. Unexplained expenditure etc Amount borrowed or repaid umulated balance of recognis	bi + bii + biii + b s 69 69A . u/s 69B c. u/s 69C I on hundi u/s 69 sed provident fur	biv+ bv +   bi bii biii biv bv D bvi nd taxable	bvi)	111		2b	
		i iii iv vi Accu S.N	me chargeable u/s 115BBE ( Cash credits u/s 68 Unexplained investments u/s Unexplained money etc. u/s Undisclosed investments etc. Unexplained expenditure etc Amount borrowed or repaid umulated balance of recognis	bi + bii + biii + b s 69 69A . u/s 69B c. u/s 69C l on hundi u/s 69 sed provident fur Income benefit	biv+ bv +   bi bii biii biv bv D bvi nd taxable	bvi) e u/s	111 enef		2b	
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	c	i iii iv vi Accu S.N (i) Any	me chargeable u/s 115BBE (         Cash credits u/s 68         Unexplained investments u/s         Unexplained money etc. u/s         Undisclosed investments etc.         Unexplained expenditure etc         Amount borrowed or repaid         umulated balance of recognis         0.       Assessment Year         (ii)	bi + bii + biii + b s 69 69A . u/s 69B c. u/s 69C 1 on hundi u/s 69 sed provident fur Income benefit (iii) special rate (tota	biv+ bv +   bi bii biii biv bv D bvi nd taxable T	bvi) e u/s fax b (ir	111 enef v)		2b 2c	
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	c	i iii iv v vi S.N (i) Any i iii iv v vi vi	me chargeable u/s 115BBE (         Cash credits u/s 68         Unexplained investments u/s         Unexplained money etc. u/s         Undisclosed investments etc.         Undisclosed investments etc.         Unexplained expenditure etc         Amount borrowed or repaid         umulated balance of recognis         io.       Assessment Year         ii)       (ii)         other income chargeable at         Dividends received by non-r         or foreign company chargea         Interest received from Gov         on foreign currency debts ch         Interest received from I         chargeable u/s 115A(1)(a)(iia)         Interest referred to in sectio         115A(1)(a)(iiab)         Distributed income being in         194LBA - chargeable u/s 115         Income from units of UT         specified in section 10(23)         Currency - chargeable u/s 11	bi + bii + biii + b s 69 69A . u/s 69B c. u/s 69C 1 on hundi u/s 69 sed provident fur benefit (iii) special rate (tota resident (not bein ible u/s 115A(1)(a //ernment or Ind hargeable u/s 115 Infrastructure 1 a) on 194LC(1) - cha interest referred to 5A(1)(a)(iiac) TI or other Mu 5D), purchased 15A(1)(a)(iii)	biv+ bv + 1 bi bii biii biv bv D bvi nd taxable T d of di to a ng compan a)(i) ian conce 5A(1)(a)(ii Debt Fu argeable argeable to in secti	bvi) bvi) cax b cax b ca	1111 enef v) ) di dii diii div dv dvi dvi		2b 2c	
	c	i iii iv v vi Acco S.N (i) Any i iii iv v vi vi	me chargeable u/s 115BBE (         Cash credits u/s 68         Unexplained investments u/s         Unexplained money etc. u/s         Undisclosed investments etc.         Unexplained expenditure etc         Amount borrowed or repaid         umulated balance of recognis         o       (ii)         o       (iii)         other income chargeable at         Dividends received by non-r         or foreign company chargea         Interest received from Gov         on foreign currency debts cl         Interest received from I         chargeable u/s 115A(1)(a)(iia)         Interest referred to in section         115A(1)(a)(iiaa) (@ 5%)         Interest referred to in section         194LBA - chargeable u/s 115         Income from units of UT         specified in section 10(23)         Currency - chargeable u/s 115         Income from royalty or	bi + bii + biii + b s 69 69A . u/s 69B c. u/s 69C 1 on hundi u/s 69 sed provident fur benefit (iii) special rate (tota resident (not bein ble u/s 115A(1)(a vernment or Ind hargeable u/s 115 Infrastructure a) on 194LC(1) - cha interest referred to 5A(1)(a)(iiac) TI or other Mu 5D), purchased 15A(1)(a)(iii) fees for technic	biv+ bv + 1 bi bii biii biv bv D bvi nd taxable T d of di to a ng compar a)(i) ian conce 5A(1)(a)(ii Debt Fu argeable argeable to in secti itual Fun in Forei	bvi) bvi) ce u/s cax b cax b c	1111 enef v) ) di dii diii div dv dvi dvi		2b 2c	
	c	i iii iv v vi Acco S.N (i) Any i iii iv v vi vi	me chargeable u/s 115BBE (         Cash credits u/s 68         Unexplained investments u/s         Unexplained money etc. u/s         Undisclosed investments etc.         Undisclosed investments etc.         Unexplained expenditure etc         Amount borrowed or repaid         umulated balance of recognis         io.       Assessment Year         ii)       (ii)         other income chargeable at         Dividends received by non-r         or foreign company chargea         Interest received from Gov         on foreign currency debts ch         Interest received from I         chargeable u/s 115A(1)(a)(iia)         Interest referred to in sectio         115A(1)(a)(iiab)         Distributed income being in         194LBA - chargeable u/s 115         Income from units of UT         specified in section 10(23)         Currency - chargeable u/s 11	bi + bii + biii + b s 69 69A . u/s 69B c. u/s 69C l on hundi u/s 69 sed provident fur benefit (iii) special rate (tota resident (not bein ible u/s 115A(1)(a rernment or Ind hargeable u/s 115 Infrastructure 1 a) on 194LC(1) - cha iterest referred to 5A(1)(a)(iiac) TI or other Mu 5D), purchased 15A(1)(a)(iii) fees for technic ent or Indian	biv+ bv + 1           bi           bii           biii           biii           biii           biii           biii           biii           biii           biii           biv           bv           D           bvi           nd taxable           T           di of di to a           ng compan           a)(i)           ian conce           5A(1)(a)(ii)           Debt Fu           argeable           argeable           to in secti           itual Fun           in Forei           cal servic           concern	bvi) bvi) ce u/s cax b cax b c	1111 enef v) ) di dii diii div dv dvi dvi		2b 2c	

					(i)	(ii)		(	iii)		(iv)		(v)		
1						15/9			5/12		15/3				
			ource Inco		oto 15/6	From 16/6 to		rom	16/9 to	) Fi	rom 16		rom 16/3 to 31/3	,	
						me from Othe		· · ·			<sub>Surre</sub>	7		É	
					-	e take the figure her Sources" (						2)		8e 9	
			geable to t			taka 4 - C	8d		°C.1. 1	la CT				0	
	Amo	ounts not	t deductik				8c								
D		uctions u a only	muer sect	1011 5/1	n relatio	n to receipts	00								
	Rec	-	under see	tion 57 :	n rolatio	n to respire	8a 8b								
			e activity	of owni	ng and m	aintaining rad		rses							
Inc	come	from ot	her source	es (othe	r than fro	om owning rad	ce hoi	rses)				nil, if neg	ative)	7	
						ble at normal are the figure to						aucing ii	ncome related to	0	
			ole to tax		- h					(1)	64			5	
An	noun	ts not de	ductible ı											4	
c	Tota	/							3c						
В	-	reciation edule OS)		ble only	if inco	ome offered i	n lc	of	3b						
						pension only)			3aiii						
an	1 Inter 1A)	cor exper	unuie u/s	<i>37</i> (1) (a		ing in income (		• •••	3 <b>8</b> 11						
	-					an family pens									
						-			argeab 3ai	le at s	special	rates und	ler 2a, 2b & 2d)		
De	П					1			-	1			1 2 21 2 2 1		
	I														
	(1)	(2)	(3)	(4)	(5)	(6)	)		(7)		(8)	(9)	(10)		
	SI. N	o. of income	which	name & Code	DTAA			eable)	obtaine (Y/N)	d I	.T. Act	I.T. Act	[lower of (6) or (9)]		
	~	Amount	Item No.1 & 2 in	Country	Article	Rate as			Whethe TRC		ction of	Rate as per	Applicable rate		
			<sup>c</sup> table belo										. ,		
f		<u>rovided)</u> ount incl	uded in 1	1 and 2	above, v	which is charg	geable	e at s	special	rates	in Ind	lia as per	<b>DTAA</b> (total of	2f	
e		-	n income	in the n	ature of	income from (	other	sour	ces cha	rgeal	ole at s	pecial ra	tes (drop down to	2e	
		section 1	194LBA -	chargea	able u/s 1	15A(1)(a)(iiac	:)								
	xix		<u>ble u/s 11</u> ited inco		ng Divi	dend referre	d to	in	dxix						
	xviii				a No	n-Resident I	Indiar	1 -d	lxviii						
		chargea	ble u/s 11	5BBG											
	xvii					/ <u>s 115BBF</u> of carbon cr	edits		dxvii						
	xvi			-	-	patent develo	ped	and	dxvi						
		chargea	ble u/s 11	5A(1)(a)	)(iiaa) @	4%									
	xv	115BBC Interest		to in I	Provisa t	o section 194	LC(1	) -	dxv						
	xiv	Anonyn	nous Don		n certaiı	n cases charg	eable	u/s	dxiv						
			non-resid ble u/s 11	-	ntsmell	or sports ass	ociati	10115	uxiii						
	viii	0		-		on 115AD(1)(i or sports ass		ions	dviii		-				
	xii					d to in section		.D –							
		Income	by way o	f intere	st receiv	ed by an FII			dxii						
		-				1 units referr 15AD(1)(i)	eu n	, 111							
						eceived by a units referr			dxi						
						argeable u/s 1									
	x	0			ends from	m GDRs purc	chased	d in	dx						
		-	urchased ble u/s 11		gn curre	ency by non-ro	esider	1ts -							
1	ix							- A - 1						1.000	

		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	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
F	i	Loss to be set off $\longrightarrow$ (Fill this row only if computed figure is negative)		( 4 of Schedule HP)	(6 of Schedule-OS)	
IEN	ii	Salaries	(6 of Schedule S)			
VLS	iii	House property	(4 of Schedule HP)			
ADJUSTMENT	iv	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)			
'SSO'	v	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)			
ARL	vi	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)			
CURRENT YEAR LOSS	vii	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)			
REN	viii	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)			
CUI	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 + vi	ii + 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

SI. 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)		
i ii iii iii iv	House property	(4iii of schedule CYLA)	(B/f house property loss)	
S 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)	
	Short-term capital gain taxable at applicable rates	(4vi of schedule CYLA)	(B/f short-term capital loss)	
vi kvi	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)	
ð 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)	
V VI VII LOKWAKD LOSS	Net income from other sources chargeable at normal applicable rates	( 4xi of schedule CYLA)		
Ξ 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 of	f Total of (3i + 3ii + 3iii + 3iv + 3v+ 3vi	+ 3vii + 3viii + 3ix + 3x + 3xi)	

Sched	ule CF	Details of Lo	osses to be carried forward	l to future years			
		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					
SS	iii	2015-16					
FLO	Iv	2016-17					
D 0]	v	2017-18					
VAR	vi	2018-19					
ORV	vii	2019-20					
RY F	viii	2020-21					
CARRY FORWARD OF LOSS	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

# Deductions under Chapter VI-A

SCII	euule	e vi-A	-			r	
	Plea	se note that the deduction in	respect of the investment/	/ deposit/ payments for	the period 01-04-2020 to 31-07-2020		
	cann	ot be claimed again, if alrea	dy claimed in the AY 20-2	1			
	1	Part B- Deduction in respec	ct of certain payments				
	a	80C	b	80CCC			
	c	80CCD(1)	d	80CCD(1B)			
IONS	e	80CCD(2)	f	80D			
0	g	80DD	h	80DDB			
E	i	80E	j	j 80EE			
ă	k	80EEA	1	1 80GG			
ED	m	80G	n				
Ą	0	80GGA	р	80GGC			
I	2	Part C, CA and D- Deducti	on in respect of certain in	comes/other deduction			
TO	q	80QQB	r	80RRB			
Ĕ	s	80TTA					
	u	80U					
	v	Total deductions under Cha	apter VI-A (Total of a to u	ı)		v	

Schedule 80G

Details of donations entitled for deduction under section 80G

	А	Dona limit	tions entitled for 100% deduction without qualifying						
		Nam	e and address of Donee	PAN of Donee	Amo	ount of donat	ion	Eligible Amount of donation	
					Donation in cash	Donation in other mode			
		i							
SNG		ii							
VIIC		iii	Total						
<b>OF DONATIONS</b>	в	Dona limit	tions entitled for 50% deduction without qualifying						
		Name and address of Donee						Eligible Amount of	
		Nam	e and address of Donee	PAN of Donee	Amo	ount of donati	on	Eligible Amount of donation	
		Nam	e and address of Donee	PAN of Donee		ount of donati Donation in other mode	Total		
DETAILS OF		Namo i	e and address of Donee	PAN of Donee	Donation in	Donation in	Total		
		Nam i ii	e and address of Donee	PAN of Donee	Donation in	Donation in	Total		
		i	e and address of Donee Total	PAN of Donee	Donation in	Donation in	Total		
		i ii iii			Donation in	Donation in	Total		

				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					
	Dona limit	tions entitled for 50% deduction subject to qualifying					
	Name	e and address of Donee	PAN of Donee	Amo	unt of donati	on	Eligible Amount of donation
				Donation in cash	Donation in other mode		
	i						
	ii						
	iii	Total					
Е	Total	donations (Aiii + Biii + Ciii + Diii)					

S	chedul	e 80GGA	Details of donation	onations 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			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 2a the heading "C.—Deductions in respect of certain incomes"		
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 assess	1					
2	Tax	under other provisions of the	Act in assess	nent year 2021-22 ('	7 of Part-B-TTI)		2	
3	Amo	unt of tax against which cred	3					
4	Utilis cann	sation of AMT credit Availab ot exceed the sum of AMT C	amount mentioned in 3 above and					
	S. No.	Assessment Year (A)	tilised rrent	Balance AMT Credit Carried Forward				
			Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	Assessment Y (C)		(D)= (B3) –(C)
	i	2013-14						
	ii	2014-15						
	iii	2015-16						
	iv	2016-17						
	v	2017-18						
	vi	2018-19						
	vii	2019-20						
	viii	2020-21						
	ix	Current AY (enter 1-2, if 1>2 else enter 0)			•			
		Total						
5	Amo	unt of tax credit under sectio	n 115JD utilis	ed during the year [	total of item No. 4 (C)]		5	
6	Amo	unt of AMT liability availabl	e for credit in	subsequent assessm	ent years [total of 4 (D)]		6	

Sl No	Name of person	PA	N/ A	Aadh	naar	No.	of p	erso	n (oj	ptior	al)	Relationship	Amount (Rs)	Head of Income in which include
1														
2														
3														

### Schedule SI

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

Schedule EI

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

Ξ	1	Inter	rest income	1			
INCOM	2	1	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)				
PT ]		ii	Expenditure incurred on agriculture	ii			
KEM		iii	Unabsorbed agricultural loss of previous eight assessment years	iii			
E		iv	Net Agricultural income for the year (i – ii – iii) (enter nil if loss)			2	

						he year exceeds Ra agricultural land)	s.5 lakh, please furnis	sh the following		
		a	Name o	of district al	ong with pin cod	le in which agricul	tural land is located			
		b	Measu	rement of ag	gricultural land i	in Acre				
		c	Wheth	er the agric	provided)					
		d	Wheth	er the agric	vided)					
3	Othe	r ex	empt in	come (inclu	ding exempt inco	ome of minor child	l)		3	
4	Inco	me n	ot char	geable to tax	x as per DTAA					
	Sl. No		nount of ncome	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
	Ι									
	II									
	Ш	Tot	al Inco	me from DT		4				
5	Pass	thro	ugh inc	ome not cha		5				
6	Tota	l (1+	2+3+4+	5+)					6	

SI.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	SI.	Head of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/ Loss (7-8)	TDS or such amount if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	(Dropdown to			i	House property				
	be provided)			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				
				IV	a u/s 10(23FBB)	1		[	
					b u/s		-		
					c u/s				
2.				i	House property				
				ii	Capital Gains			l	
					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>B</b> Others				
				iv	Income claimed to be exempt				
					a u/s 10(23FBB)				
					b u/s				
					c u/s				

भारत का राजपत्र : असाधारण

Scł	ied	ule FSI		D	etails of Income fr	om outside India	and tax relief	(available only in case of resident)		
	SI.	Country Code	Taxpayer Identification Number		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					
	NC	DTE 🕨			Please refer to	the instructions f	for filling out th	his schedule.		

Schedule TR

Summary of tax relief claimed for taxes paid outside India (available only in case of resident)

1	Summary of Tax relief claime	ed						
	Country Code	Taxpayer	Total taxes p			Total tax relief availab		Tax Relief Claimed under
		Identification Number	(total of (c) of Scl		•	(total of (e) of Schedule F		section
		Number	of eacl	n cot	intry)	respect of each country	()	(specify 90, 90A or 91)
	(a)	(b)		(c)		(d)		(e)
		Total						
2	Total Tax relief available in r	espect of country	y where DTAA is a	ppli	cable (section 90/9	<b>POA)</b> (Part of total of 1(d))	2	
3	Total Tax relief available in r	espect of country	y where DTAA is n	iot aj	oplicable (section	<b>91)</b> (Part of total of 1(d))	3	
4	Whether any tax paid outside foreign tax authority during t					refunded/credited by the	4	Yes/No
	a Amount of tax refunded			b	Assessment year i	in which tax relief allowed in	India	
NO	TE > Please refer to the in	structions for fill	ing out this schedu	le.				•

Schedule FA

Details of Foreign Assets and Income from any source outside India

7	A1	Details of	f Foreign Deposito	ory Accounts	held (inclue	ding any	beneficial in	nterest) at	any time	e duri	ing the rel	evant acc	countin	g period	
5	SI	Country	Country code	Name of	Addres	s of	ZIP code	Accour	nt S	tatus	Acco	unt	Peak	Closing	<b>Gross interest</b>
E	No	name		financial	financ	ial		numbe	r		open	ing b	alance	balance	paid/credited
FOREIGN IS				institution	institut	ion					dat	e d	luring		to the account
OF FC SSETS													the		during the
S O												F	period		period
T	(1)	(2)	(3)	(4)	(5)		(6)	(7)		(8)	(9)	)	(10)	(11)	(12)
DETAILS	(i)														
D	(ii)														
	A2	Details of	Foreign Custodia	l Accounts h	eld (includi	ng any b	eneficial int	erest) at a	ny time (	durin	g the relev	ant acco	unting	period	•
	SI	Country	Country code	Name of	Address	ZIP	Account	Status	Accou	nt	Peak	Closing	Gross	s amount paid	/credited to the
	No	name		financial	of	code	number		openi	ng	balance	balance	e a	ccount during	g the period
				institution	financial				date		during the		(dro	p down to be pro	ovided specifying
					institution						period			nature of am	
															eeds from sale or
													rede	emption of finance	cial assets/ other
														incom	e)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)		(12)	)
	(1) (2) (3) (4)						1		I	1		ļ	1		

(i)																			
(ii)																			
` ´	Details of F	oreign Equity ar	nd Debt Int	erest held	(includ	ing an	v henefici	ial in	(terest	in ar	iv enti	tv at ar	v tin	ne during	the rele	vant a	ccour	ting n	eriod
SI	Country	Country code	Name of	1			ature of				•	•	•	Closing		l gross		•••	gross
No	name	·	entity	of enti	ty co	de	entity	t	uiring he erest	t	ie of he	of investi during peri	nent g the	value	am paid/o with ro the h duri	ount credite	d to	procee sal redem inves duri	ds from e or ption of tment ng the riod
(1)	(2)	(3)	(4)	(5)	(6	6)	(7)	(	(8)	(	9)	(10	)	(11)	<u>,</u>	12)			13)
(i)																			
(ii)																			
	Details of accounting	Foreign Cash Va period	alue Insura	ince Con	tract or	Annu	ity Cont	ract	held (	inclu	ding a	ny ben	eficia	al interes	t) at an	y time	duri	ng the	relevant
Sl No	Country name	Country code	institutio insurano	f financia on in whic ce contrac eld	h t fina	dress of incial tution	ZIP coo	de	Dat	e of c	ontrac		surre	cash valu ender valu e contrac	ie of p	aid/cr	edited	oss am l with 1 ct duri eriod	espect to
(1)	(2)	(3)		(4)	(	5)	(6)			(7)	)			(8)				(9)	
(i)	(-)	(*)				-1	(0)	-+		( <sup>1</sup> )				(0)	<u> </u>			~ /	
(i) (ii)																			
· /	Details of F	inancial Interest	in any Ent	ty held (i	ncluding	g any k	oeneficial	inter	rest) at	t any	time d	luring t	he re	levant ac	counting	g perio	d		
SI	Country	ZIP Code	Nature of	Name	and	N	ature of	]	Date s	ince	To	otal	Ir	ncome	Nature	Incom	e taxa	ble an	d offered
No	Name and code		entity	Address Enti		Direc	nterest- t/ Benefic owner/ neficiary	cial	helo	d	(at co	stment ost) (in oees)	fro	crued m such nterest	of Income	Amou	nt Scl w	is retur hedule here fered	
(1)	(2)	2a	(3)	(4)			(5)		(6)	)	(	(7)		(8)	(9)	(10)	(	(11)	(12)
(i)																			
(ii)																			
C	Details of I	mmovable Prope		0	·			v	time (	durin	g the	relevan		01					
SI No	Country Name and code	ZIP Code		s of the perty I		enefici 1er/	Date al acquis		Inves	Fotal stmen ost) (in upees,	n	Incor deriv from ( prope	ed the	Nature o Income		t Int	his re Schec	turn lule	Item Item number of schedule
(1)	(2)	2a	(	3)	(4	l)	(5	)		(6)		(7)		(8)	(9)		(10	)	(11)
(i)																			
(ii)																			
		ny other Capital	Asset held Nature o						any tin		-						rah!		forme -1 :
Sl No	Country Name and code	ZIP Code	ivature (	n Asset	Owner Dire Benef	ect/	Dat acqui				tai ient <i>(a</i> <i>rupee</i> :	at der	ome ived 1 the	Nature o Income		t	his re	turn	fered in Item
					own Benefi	er/					, up ee.		set						number of schedule
(1)	(2)	2b	(3	)	(4	)	(5	5)	-	(6	6)	(	7)	(8)	(9)		(10	)	(11)
(i)																			
(ii)									Ţ										
		ccount(s) in whic 10t been included	-		uthority	held (	including	g any	y benef	ficial i	interes	st) at ar	ıy tin	ne during	the rele	vant a	ccoun	ting p	eriod and
Sl No	Name of the	Address of Co the N Institution 2 C		P Code	Name o accor hold	unt	Account Number	Inv du y	k Balar vestme uring tl vear <i>(in</i> rupees)	ent he 1	inco accru taxal	ether ome ued is ble in nands?	II acc	7) is yes, ncome crued in account	If (7) is	s yes, I	ncom retur		ed in this
															Amour	wh off	ered	of so	number hedule
(1)	(2)	(3) (	3a)	(3b)	(4)	)	(5)		(6)		(	(7)		(8)	(9)	(1	.0)	(	(11)

भारत का राजपत्र : असाधारण

				e laws of a cou	2			· ·		•					
SI	Country	ZIP	Code	Name and		Name an		Date			If (8) is	5 If (8)	•		offered in
No	Name and code			address of t trust	the and addres	address of Settlor	f address of Beneficiarie			ome ived I	yes, Income	Am		is return Schedule	Item
	unu couc			ti ust	of	Section	Denenciarie	held			derived		ount	where	number
					trustee	6			tax	able fr	rom the	e		offered	of
									•	·	trust				schedule
		(2)			(1)					nds?	(0)	(1	<b>A</b> >	(11)	(10)
(1)	(2)	(2	1)	(3)	(4)	(5)	(6)	(7)	) (	(8)	(9)	(1	0)	(11)	(12)
(i)															
(ii)	Details of	any other in	come deriv	/ed from any	source outsi	le India whi	ch is not includ	led in	(i) iten	ns A to F	F above	e and. (i	i) inco	me under	• the head
		any other in any order in a contract of the second se		ved from any	source outsi	le India whi	ch is not includ	led in,-	(i) iten	ns A to F	F above	e and, (i	i) inco	me under	the head
(ii)				ved from any	source outsi	le India whi	ch is not includ	led in,-	(i) iten		If			me under me offere	
(ii) G	business o	or profession			source outsi		ch is not includ		(i) iten	Wheth	her If		s, Inco		
(ii)		or profession Name and			Name and ac person fro	dress of the m whom	ch is not includ	ived	Nature of	Wheth taxable your	her e in		s, Inco ret	me offere urn	
(ii) G Sl	business o Country N	or profession Name and			Name and ac	dress of the m whom		ived	Nature	Wheth taxable your	her e in r A	7 (6) is ye	s, Inco ret Schee whe	me offere urn dule Iter ere of	ed in this
(ii) G Sl No	business o Country N co	or profession Name and de	ZIP C	Code	Name and ac person fro deri	dress of the m whom ved	Income der	ived	Nature of income	Wheth taxable your hands	her e in r s?	(6) is ye	s, Inco ret Schee offer	me offere urn dule Iter ere of red	ed in this n number schedule
(ii) G Sl	business o Country N	or profession Name and de		Code	Name and ac person fro	dress of the m whom ved		ived	Nature of	Wheth taxable your	her e in r s?	7 (6) is ye	s, Inco ret Schee whe	me offere urn dule Iter ere of red	ed in this n number
(ii) G Sl No	business o Country N co	or profession Name and de	ZIP C	Code	Name and ac person fro deri	dress of the m whom ved	Income der	ived	Nature of income	Wheth taxable your hands	her e in r s?	(6) is ye	s, Inco ret Schee offer	me offere urn dule Iter ere of red	ed in this n number schedule

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 Amount apportioned in the Amount of TDS deducted on TDS apportioned in the hands of head hands of the spouse income at (ii) spouse (i) (ii) (iii) (iv) (v) 1 House Property Capital gains 2 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)

A Details of immovable assets

	SI.	Description	Address	Pin code	Amount (cost) in Rs.
	No.				
S	(1)	(2)	(3)	(4)	(5)
AND LIABILITIES	(i)				
ILI	(ii)				
AB	B	Details of movable assets			
LI	SI.		Description		Amount (cost) in Rs.
Ð	No.				
A	(1)		(2)		(3)
	(i)	Jewellery, bullion etc.			
SSETS	(ii)	Archaeological collections, drav	wings, painting, sculpture or	any work of art	
AS	(iii)	Vehicles, yachts, boats and airc	rafts		
OF	(iv)	Financial assets			Amount (cost) in Rs.
		(a) Bank (including all deposit	s)		
DETAILS		(b) Shares and securities			
ET		(c) Insurance policies			
Γ		(d) Loans and advances given			
		(e) Cash in hand			
	С	Liabilities in relation to Asse	ets at (A + B)		
N	OTE	Please refer to instructions for	filling out this schedule.		

<b>B</b> – '	TI	Computation of total income			
1	Salarie	s (6 of Schedule S)		1	
2	Income	from house property (4 of Schedule HP) (enter nil if loss)		2	
3	Capital	gains			
	a Shor	t term			
	i	Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai		
	ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii		
	iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii		
	iv	<b>Short-term chargeable at special rates in India as per DTAA</b> (9v of item E of Schedule CG)	aiv		
	v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	3av		
	b Long	y-term	r		
	i	Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi		
	ii	Long-term chargeable (a) 20% (9vii of item E of schedule CG)	bii	-	
	iii	<b>Long-term chargeable at special rates in India as per DTAA</b> (9viii of item E of schedule CG)	biii		
	iv	Total Long-term (bi + bii + biii) (enter nil if loss)	3biv		
	c Tota	l capital gains (3av + 3biv) (enter nil if loss)		3c	
4		from other sources			
		income from other sources chargeable to tax at normal applicable rates (6 op edule OS) (enter nil if loss)	4a		
	<sup>b</sup> Inco	ome chargeable to tax at special rates ( 2 of Schedule OS)	4b		
	OS)	ome from the activity of owning and maintaining race horses ( 8e of Schedule (enter nil if loss)	4c		
		al $(4a + 4b + 4c)$ (enter nil if loss)		4d	
5	Total of	f head wise income (1+2+3c+4d)		5	
6	Losses	of current year set off against 5 (total of 2xiii and 3xiii of Schedule CYLA)		6	
7	Balance	e after set off current year losses (5-6) (total of column 4 of Schedule CYLA+ 2 op	f Schedule OS)	7	
8	Brough	t forward losses set off against 7 ( 2xii of Schedule BFLA)		8	
9	Gross 7	Fotal income (7-8) (3xiii of Schedule BFLA + 2 of Schedule OS)		9	
10	Income	chargeable to tax at special rate under section 111A, 112, 112A etc. included i	n 9	10	
11	Deduct	ions under Chapter VI-A [v of Schedule VIA and limited to (9-10)]		11	
12	Total ir	1come (9 - 11)		12	
13	Income	which is included in 12 and chargeable to tax at special rates (total of column (	(i) of schedule SI)	13	
14	Net agr	icultural income/ any other income for rate purpose (3 of Schedule EI)		14	
15	Aggreg	ate income (12-13+14) [applicable if (12-13) exceeds maximum amount not charg	eable to tax]	15	
16	Losses	of current year to be carried forward (total of row xi of Schedule CFL)		16	
17	Deemeo	l income under section 115JC (3 of Schedule AMT)		17	

art B -	-T	ΤI	Computation of tax liability on total income							
1		a	Tax payable on deemed total income u/s 115JC (4 of Schedule A	MT)	1	a				
		b	Surcharge on (a) (if applicable)		1	b				
		c	Health and Education Cess @ 4% on (1a + 1b) above		1	c				
		d	Total tax payable on deemed total income (1a + 1b + 1c)						1d	
2	ſ	Гах	payable on total income							
X		a	Tax at normal rates on 15 of Part B-TI		2	a				
E		b	Tax at special rates (total of col. (ii) of Schedule SI)		2	b				
TAX LIABILITY		c	<b>Rebate on agricultural income</b> [applicable if (12-13) of Part B maximum amount not chargeable to tax]	-TI ex	ceeds 2	c				
IX	Γ	d	Tax Payable on Total Income (2a + 2b - 2c)						2d	
AT 3	F	Reba	ate under section 87A						3	
4	ſ	Гах	payable after rebate (2d - 3)						4	
5	S	Surc	harge		compu	charge ted before nal relief		urcharge er marginal relief		
			(a) 25% of 15(ii) of Schedule SI	5i			ia			
			@10% or 15%, as applicable of 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI	5ii			iia			

		iii On [(4) - ( <i>16(ii</i> ), 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23( <i>SI</i> )/	ii) of Schedule	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 pe employer, being an eligible start-up referred to in sec				rec	eived from	8a						
	8b	Tax deferred - relatable to income on perquisites refe an eligible start-up referred to in section 80-IAC	erred in section	17(2)	(vi) received from ei	npl	oyer, being	8b						
	9	Credit u/s 115JD of tax paid in earlier years (applical	ole only if 7 is hig	gher th	han 1d) (row 5 of Sch	edul	e AMTC)	9						
	10	Tax payable after credit u/s 115JD (8a - 9)						10						
	11													
		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						
		Net tax liability (10 - 11d) (enter zero if negative)						12						
	13	1 V	tion 2244)	12										
		<ul> <li>a Interest for default in furnishing the return (sec</li> <li>b Interest for default in payment of advance tax (sec</li> </ul>		13a 13b										
			,											
			,	13c										
		d Fee for default in furnishing return of income (s	ection 234F)	13d										
		e Total Interest and Fee Payable (13a+13b+13c+1	3d)					13e						
	14	Aggregate liability (12 + 13e)						14						
	15	Taxes Paid												
		a Advance Tax (from column 5 of 20A)		15a										
AID 1		<b>b TDS</b> (total of column 5 of 20B and column 9 of 20	C)	15b										
TAXES PAID		c TCS (total of column 5 of 20D)		15c										
AXF		d Self-Assessment Tax (from column 5 of 20A)		15d										
L		e Total Taxes Paid (15a + 15b + 15c + 15d)						15e						
	16	Amount payable (Enter if 14is greater than 15e, else e	nter 0)					16						
	17	Refund (If 15e is greater than 14) (Refund, if any, will	be directly credi	ted in	to the bank account)			17						
										Select				
NT	18	Do you have a bank account in India (Non- Res	idents claimin	g ref	und with no bank	acc	ount in Inc	lia ma	y select No)	Yes or				
BANK ACCOUN		SI. IFS Code of the Bank in case of Bank Accounts held in India	Name of the Ba	nk	Account	Nur	nber	you pr	te the account in refer to get your ed, if any <i>(tick a</i>	refund				
<b>NK</b>		i												
B≀														
		Note:												
		1. Minimum one account should be selected for refun 2. In case of Refund, multiple accounts are selected for processing the return	to one of the	accour	nt decided by CF	PC after								
		Rows can be added as required												
	ii.	b) Non- residents, who are claiming income-tax details of one foreign bank account:	refund and no	ot ha	ving bank account	in	India may,	, at the	ir option, furn	nish the				
		SI. No. SWIFT Code Name of the Bank		oun	try of Location			IBAN	J					
					,				•					
		Dows can be added as required						1						
		<ul> <li>(i) hold, as beneficial owner, beneficiary or otherwise outside India; or</li> <li>(ii) have signing authority in any account located outs</li> <li>(iii) have income from any source outside India?</li> </ul>	have signing authority in any account located outside India; or ) have income from any source outside India?											

А

	SI No	,		BS	R Co	ode			Dat	e of D	eposit <i>(DD</i>	/MM/Y	YYY)	Serial	Number	of Ch	allan		Amo	ount (Rs)	
ADVANCE/ SELF SSESSMENT TAX	(1)				(2)						(3)				(4)					(5)	
ADVANCE/ SELF SSESSMENT TAX	i				( )																
E N	ii																				
NS	iii																				
NA ES	iv																				
ASS	NOT	E 🕨		Enter	the to	otals o	f Adva	nce t	ax and S	elf-Ass	essment ta	<b>x in Sl</b> I	No. 15a	& 15d of 1	Part B-T'	TI					
В	Deta	ils of T									16 issued <b>b</b>										
X	SI No	D	Tax De	ductio AN) of				er	Na	ne of t	he Employ	er	Incom	e chargea	ble unde	r Sala	aries	Т	Fotal ta	x deduct	ed
AR	(1)	)		., -	(2)						(3)				(4)					(5)	
<b>AL</b>	I																				
Z																					
TDS ON SALARY	п				I																
I	i	<b>NOTE</b> Please enter total of contract of Tax Deducted at Source (TDS)						umn	5 in 15b	of Part	B-TTI										
C1	Deta	tails of Tax Deducted at Source (TDS							come [A	s per F	'orm 16 A	issued o	or Forn	n 16B/16C	furnishe	ed by	Deductor	:(s)]			
S						AN/	TA	N of	Uncla			f the cu			edit bein	0				onding	TDS
Ν	o T		edit rela			dhaar			TDS br	0	Financi				only if co					ithdrawa	
	Į.		other pe as per s			o. of ther	Dedu PA		forwar	1 (b/f)	deduct	ed durii 020-21)	0		is being r, not ap				offe	red	being carried
		•	r person		-	erson	Aad				2	020-21)			leducted			,			forward
			e 37BA(			TDS	No														
						redit	Ten														
						lated	Bu	ver													
						other rson)															
	_				pe	15011)			Fin.	TDS	Deducted	Dedu	cted in	Claimed	Claime	d in f	he hands	G	ross	Head o	f
									Year in		in own		ands of				as per		ount	Incom	
									which		hands	spous	e as per	hands	sectio	on 5A	or any				
									deducte	d			n 5A or				n as per				
												•	other				A(2) (if				
													n as per 57BA(2)		aj	oplica	ble)				
													olicable								
(1	.)		(2)			(3)	(4	)	(5)	(6)	(7)		(8)	(9)		(10)	)	(	11)	(12)	(13)
												Incom	e TDS		Income	TDS	PAN/				
																	Aadhaa	r			
																	No.				
	-	Plon	o ontor	total of	) Colu	mn Q i	n 15b	of Pa	rt R_ TTI		I					L					
D		TE ► Please enter total of column 9 in 15b of Details of Tax Collected at Source (TCS)								1 27D i	issued by t	he Coll	ector(s)	1							
<u> </u>		SI No Tax Deduction and Collection							me of th		•	ax Coll			int out of	f (4)	Amou	nt out o	of (4) h	eing clai	ned in the
		Account Number of the Collector													ng claime					, if section	
		Account Number of the Conector												8				appli			
TCS	(1	l)			(2)				(3	)		(4)			(5)				(6		
T	1	-			. /					,		(1)			(-)				(*	,	
	I																				
			<u>D</u> ]		414	C I.	(5)	15	Dut												
	NU		riease e	nter to	tal of	colun	nn (5) i	n 130	c of Part	5-111											

#### VERIFICATION

I,		son/ daughter of	, solemnly declare that	t to the best of my knowledge and belief, the
information giv	ven in the return and schedules	thereto is correct and complete a	ind is in accordance with the provisions of the	Income-tax Act, 1961.
I further declar	re that I am making return in r	ny capacity as and	I I am also competent to make this return and	d verify it. I am holding permanent account
number			re that the critical assumptions specified in th	
terms and cond	litions of the agreement have b	een complied with. (Applicable i	n a case where return is furnished under section	on 92CD)
Date			Sign here 🗲	
If the return h	as been prepared by a Tax R	eturn Preparer (TRP) give fur	ther details below:	
Identification	No. of TRP	Name of TRP		Counter Signature of TRP
		]		
If TRP is entit	led for any reimbursement fi	om the Government, amount t	hereof	

-3
-3

# **INDIAN INCOME TAX RETURN**

(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)

	A	ssessi	ment	: Ye	ar	
2	0	2	1		2	2

art .	A-GE	Ν	GENER	RAL																				
	First	name		N	<b>1iddle</b>	name				La	st na	ame					PA	N						
NO																								
	Flat/	Door/Block	No.				Na	me O	f Pre	mises/	Buil	ding/V	illage				Sta	tus	(Tic	k) 🗹	1		1 1	
<b>JKIM</b>																		Indiv	vidu	al		I	🗆 ні	UF
PERSONAL INFORMATION	Road	l/Street/Pos	t Office				Dat	te of B	irth/F	ormati	ion (	DD/MM/	YYYY)											
ÅL.	Area	/locality					Aa	dhaar	Numb	oer (12	digit	)/ Aadh	aar En	rolm	ent	Id (28	8 dig	it) (if	eligi	ible f	or Aa	dhaa	r)	
EX.	Tow	n/City/Distr	ict				Sta	ite										PIN	l co	de/Z	IP co	de		
л Л							Co	untry																
	R	esidential/O	ffice Pho	ne Numb	er wit	h STD o	code/	'Mobi	le No	.1						М	obil	e No	. 2					
Ī	Ema	il Address-1	(self)		•							Email	Addr	ess-2	2	•								
, s	(a)	Filed u/s (7	Tick)[Place	sa saa instr	uction]							efore d												
STATUS	(a)		_		_				,			Modifie				(	~ ~	afte	r co	ndo	natio	1 of	delay	7
L	<i>a</i> >	Or Filed in				/ 115	<b>D</b> 4 6				2(1),	□148,		3A,		153C								
	(b)	Are you op	ÿ		egime	u/s 115	BAC		Y es L						Dat	e of fi	ling	of for	m 1(	01F	Ack	now	ledae	ement
	(bi)	If yes, plea														DD/	MM	/YYY	Y		num	ber:		
		Are you fil			ne un	der seve	enth	provi	so to	Sectio	on 13	9(1) bu	it othe	erwi	se n	ot re	quir	ed to	) fui	rnish	ı retu	rn o	f inco	ome?
	(c)	– (Tick) If yes, pleas			inform	nation																		
	(-)	[Note: To					equi	red to	furn	ish a 1	retui	n of in	come	und	er s	ectio	n 13	9(1)	but	filin	g reti	ırn (	of inc	come
		due to fulf													139(	[1)]					-			
	(ci)	Have you o or more cu									g Rs.	1 Cror	e in o	ne	An	noun	t (R	s) (If	Yes	5)				
-		Have you i									mou	nt exce	eding											
	(cii)														An	noun	t (R	s) (If	Yes	5)				
Ī	(ciii)	Have you i											ng Rs	. 1	An	noun	t (R	s) (If	Yes	5)				
ŀ		lakh on co If revised/								ar: ()	es/r	NO)												
	(d)	and Date of																			/		/	
Ī		If filed, in																	aue					
	(e)	Unique Nu 92CD ente							and d	ate of	f suc	h notic	e/ord	er, o	r if	filed	u/s	num			/		/	
-	(f)	Residentia		A. Resid		g agree	nem		ou wer	e in Inc	dia fo	r 182 da	ys or n	nore o	lurir	ng the	prev	ious y	/ear	[secti	ion 6(1	)(a)]		
		Status in 1	India					ΠYα	ou wei	e in In	ndia f	or 60 da	iys or 1	nore	duri	ing th	e pre	vious	yea	r, and	d have	beer	n in Iı	
		(for individ ( <i>Tick appli</i> d	,					applic	2	r more	with	in the 4	prece	aing	year	s [sec	tion	(6)(1	)(c)]	[wne	ere Ex	plana	ation	1 15 10
		option)	Lubie	B. Resid								ı-residen												
				Ordinar								lia for 7					the 7	7 prec	edin	g yea	rs [sec	ction	6(6)(a	a)]
				C. Non-1	esidei	it		(i) Ple	ease sp	e a non becify t	he ju	dent duri risdictio	n(s) of	resid	ence	year. e durir	ng the	e prev	ious	year	-			
								S.N				ction of									ficatio	n Nu	mber	
								1																
								2										<u> </u>		on				
												tizen of India du						-				-		ng the 4
								1014	ii perio	01 51	-	(in days)	-	ic pre	viou	is year	1	otai p			ig year			
		Residential India (for H (Tick applicab	IUF)	□ Reside	nt		eside	nt but	not C	rdinaı	rily F	lesident			□ N	on-re	side	nt						
ŀ	(g)	Do you wan		the benefit	under	section	115H	? (app	licabl	e in cas	se of	resident	)					] Yes	5			)		
Ī	(h)	Are you go	overned b	y Portug	uese C	ivil Co	de as	per s	ectio	n 5A?	Tick	) 🗹 🛛	] Yes	s 🗖	No	) (If	"YE	S" pl	ease	e fill	Schee	lule .	5A)	
L						2.54		1				. – –				1.7		rr		5.00			/	

[भाग II—खण्ड 3(i)]

AUDIT INFORMATION

(i)	Whethe	r this retur	n is being	filed by a	epresenta	tive as	sessee?	(Ticl	k) ፼ □ Y	es 🗆 No If y	yes, furn	ish following	inforn	nation -
		<u>me of the re</u> pacity of the				1								
	~ /		-	,		be pro	iviaea)							
		dress of the manent Ac	-			r No	of the re	nres	entative a	5565566				
		ou were Dire			·			-			No			
(j)		ase furnish fo			1		-		its shares a					
	Na	ime of Comp	any	Company	PAN	N	vv ne	ther	unlisted	re listeu or	Directo	or Identificatio	n Numb	er (DIN)
(1-)	XVI 41			9 (T:-1) [7]		N	16		6	- 11				
(k)	whether	ou are Partn	Name of			NO	II yes,	plea	PAN	ollowing inform	ation			
			Name of						FAN					
(l)		ou have held						vious	year? (7	Fick) 🗹 🗖 Yes		□ No		
(1)	If yes, plea	use furnish fo			Î			• •	1		Shares	transferred	<u> </u>	
			0	pening bala	nce	Sh	ares acqu	ured	during the Issue	year Purchase price		ng the year	Closir	ig balance
	Name of company	Type of Company	PAN	. of Cost	of No. of	Dat	tent	Face	price per share (in	per share (in case of	No. of	Sale	No. of	Cost of
	company	Company		ares acquisi			ription	per	case of	purchase from	shares	consideration	shares	acquisition
								hare	fresh issue)	existing shareholder)		10	12	
	1	2	3	4 5	6		7	8	9	10	11	12	13	14
(m)		f non-reside		-								No		
(n)	Whether		located	in an Inte	rnational	Finan	icial Sei	rvice	s Centre	and derives	income	solely in co	nvertib	le foreign
(a		ou liable to		accounts a	s per sectio	on 44A	A? (1	Tick)		Yes E	] No			I
(a										AD/44ADA/4	4BBA/4	4BBB 🗖 Yes	[	] No
a2			-	-	al sales/tu	rnovei	r/gross i	ecei	pts of bus	siness exceeds	Rs. 1 (	crore but do	es not	exceed Rs.
		res?	at a2i, wh		egate of all	l amou	ints rece	ived	including	g amount recei	ved for	sales, turnov	er or gi	coss receipt
a2	ii s or o		count like							ous year, in ca				
					egate of all	l paym	ents ma	de in	ncluding a	mount incurr	ed for e	xpenditure of	r on caj	oital
a2		nt such as a ayment? □		sition, rep	ayment of	loans	etc., in c	ash,	during th	e previous yea	r does n	ot exceed fiv	e per c	ent of the
(		ou liable for			44AB?	(Tick)		Yes		No				
6		is Yes, whet				dited l	by an ac	cour	ntant? <i>(Tic</i>	k) 🗹 🗌 Ye	es	🛛 No		
_	<b>If Yes</b>	, furnish th				/3. #3. # /3			,	1				
		te of furnis					<u>(                                    </u>		/	/				
		me of the a		-	x audit rej	port								
		embership 1			• ( 6• )									
		oprietorshi		-										
		rmanent A				ır No.	of the p	orop	rietorship	/ firm				
Ì	(7) Da	te of report	t of the au	dit	,		-	-	•					
(4					Vaa		N							
(d	I) Are y	ou liable for	· Audit u/s	92E? 🗆	Yes		NO	1			Data a	f furnishing	the er	-d:4
(d	ii) If (di)	is Yes, Wh	ether the a	ecounts h	as been au	dited u	u/s 92E?	,	□ Yes			of furnishing ? DD/MM/Y		
(d		ole to furnis : <i>(Please see</i>		-	t, mentior	n whet	ther hav	e yo	u furnish	ed such repor	t. If yes	, please prov	vide th	e details as
		]				]								
	Sl. No	. Section	on Code		Date (DD/N	MM/Y	YYY)	Ī						
(e	) If liab	le to audit u	under anv	Act other	than the I	ncome	-tax act	, mei	ntion the A	Act, section an	d date o	f furnishing	the aud	it report?
		Act and se			(DD/MN					and section		-	MM/YY	-
						-)		1				(==/1		,

#### 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.	<b>Code</b> [Please see instruction]	Trade name of the proprietorship, if any	Description
(i)			
(ii)			
(iii)			

BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2021 OF THE PROPRIETORY BUSINESS OR

#### Part A-BS **PROFESSION** (fill items below in a case where regular books of accounts are maintained, otherwise fill item 6) 1 Proprietor's fund a a **Proprietor's capital b** Reserves and Surplus i **Revaluation Reserve** bi **Capital Reserve** bii ii iii Statutory Reserve biii iv Any other Reserve biv bv Total (bi + bii + biii + biv) v 1c c Total proprietor's fund (a + bv) SOURCES OF FUNDS 2 Loan funds a Secured loans Foreign Currency Loans ai i ii Rupee Loans A From Banks iiA **B** From others ijВ C Total (iiA + iiB) iiC aiii iii Total (ai + iiC) Unsecured loans (including deposits) b From Banks bi i bii ii From others biii iii Total (bi + bii) 2c c Total Loan Funds (aiii + biii) 3 **3 Deferred tax liability** 4 4 Sources of funds (1c + 2c +3) 1 Fixed assets a Gross: Block 1a **b** Depreciation 1b **APPLICATION OF FUNDS** 1c с Net Block (a – b) d Capital work-in-progress 1d 1e e Total (1c + 1d) 2 Investments a Long-term investments i Government and other Securities - Quoted ai Government and other Securities – Unquoted aii ii aiii iii Total (ai + aii) Short-term investments b Equity Shares, including share application money bi

			Preference Shares	L.::			
		ii 		bii		_	
		iii	Debentures	biii			
		iv	Total (bi + bii + biii)			biv	
	-		nvestments (aiii + biv)			2c	
3	-	1	ssets, loans and advances			_	
	а		It 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)		1 1	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	bi			
			value to be received	UI		_	
		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	Currei	nt 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	iiB			
			encashment/Superannuation/Gratuity				
			C Other Provisions	iiC		iiD	
			D Total (iiA + iiB + iiC)			diii	
		iii	Total (iE + iiD)			3e	
-	-		rrent assets (3c – diii)			30	
4	-		laneous expenditure not written off or adjusted	4a			
			ed tax asset	4b		_	
			and loss account/ Accumulated balance	4c		4d	
-	-		4a + 4b + 4c)			4a 5	
			lication of funds (1e + 2c + 3e +4d)			_	
0	the j	t case w following	where regular books of account of business or profession of the profession of the second state of the seco	sion a iness	are not maintained - (furnis) or profession)	1	
	a	Amou	nt of total sundry debtors		. ,	6a	
			nt of total sundry creditors			6b	
	_		nt of total stock-in-trade nt of the cash balance			6c 6d	
	a	Amou	at of the cash balance			ou	

1 D	ebits to	manufacturing account			
	Ope	ning Inventory			
	A i	Opening stock of raw-material	i		
	ii	Opening stock of Work in progress	ii		
	iii	Total (i + ii)	· ·	Aiii	
	B Pur	chases (net of refunds and duty or tax, if any)		В	
	C Dire	ect wages		С	
	D Dire	ect expenses (Di + Dii + Diii)		D	
	i	Carriage inward	i		
	ii	Power and fuel	ii		
	iii	Other direct expenses	iii		
	E Fact	tory Overheads			
	Ι	Indirect wages	i		
	Ii	Factory rent and rates	ii		
	Iii	Factory Insurance	iii		
	Iv	Factory fuel and power	iv		
	V	Factory general expenses	v		
	Vi	Depreciation of factory machinery	vi		
	Vii	Total (i+ii+iii+iv+v+vi)		Evii	
	F Tota	al of Debits to Manufacturing Account (Aiii+I	B+C+D+Evii)	1F	
2 C	losing S	Stock			
	i Raw	v material	2i		
	ii Woi	rk-in-progress	<b>2ii</b>		

## Part A-Trading Account

CREDITS TO 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)

				niumeu, omer wise jui tiems of to os us upplicuble)				
Re	even	iue	from	operations				
A	۱ s	ales	s/ Gr	oss receipts of business (net of returns and refund	ls and du	ty or tax, if any)		
		Ι	Sale	of goods	I			
		Ii	Sale	of services	Ii			
		111	Othe amoi	er operating revenues <i>(specify nature and unt)</i>				
			a		iiia			
			b		iiib			
			c	Total (iiia + iiib)	iiic			
		Iv	Tota	l (i + ii + iiic)			Aiv	
F	3 (	Gros	s rec	eipts from Profession			В	
(	C	Duti	es, ta	xes and cess received or receivable in respect of	goods an	d services sold or supplied		
		i	Unio	on Excise duties	I			
		ii	Serv	ice tax	Ii			
		iii	VAT	7/ Sales tax	Iii			
		iv	Cent	ral Goods & Service Tax (CGST)	Iv			
		v	State	Goods & Services Tax (SGST)	V			
		vi	Integ	rated Goods & Services Tax (IGST)	Vi			
		vii	Unio	n Territory Goods & Services Tax (UTGST)	Vii			
	,	viii	Any	other duty, tax and cess	viii			
	F	ix	Tota	l (i + ii + iii + iv + v + vi + vii + viii)		1	Cix	
							J I	

		D	Total Revenue from operations (Aiv + B +Cix)			4D	
	5	Clos	ing Stock of Finished Goods			5	
	6	Tota	l of credits to Trading Account (4D + 5)			6	
	7	Ope	ning Stock of Finished Goods			7	
	8	Purc	chases (net of refunds and duty or tax, if any)			8	
	9	Dire	ct 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			
IN	10	Duti	es and taxes, paid or payable, in respect of goods and ser	vices purc	hased		
ACCOUNT		Ι	Custom duty	10i			
G A C		Ii	Counter veiling duty	10ii			
TRADING		iii	Special additional duty	10iii			
RAI		Iv	Union excise duty	10iv			
TO T		V	Service tax	10v			
		vi	VAT/ Sales tax	10vi			
DEBITS		vii	Central Goods & Service Tax (CGST)	10vii			
D		viii	State Goods & Services Tax (SGST)	10viii			
		Ix	Integrated Goods & Services Tax (IGST)	10ix			
		Х	Union Territory Goods & Services Tax (UTGST)	10x			
		xi	Any other tax, paid or payable	10xi			
		xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10vii	iii + 10ix +	- 10x + 10xi)	10xii	
	11	Cost	of goods produced – Transferred from Manufacturing A	Account		11	
	12	Gros	ss Profit from Business/Profession - transferred to Profit	and Loss a	account (6-7-8-9-10xii-11)	12	

# Part A-P& L

DEBITS TO

**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)

		are maintained, otherwise fill items 61 to 65 as applicable)			г т	1
13	Gross pr	ofit transferred from Trading Account			13	
14	Other in	come				
	Ι	Rent	Ι			
	Ii	Commission	Ii			
	Iii	Dividend income	Iii			
	Iv	Interest income	Iv			
	V	Profit on sale of fixed assets	V			
	Vi		Vi			
	vii	Profit on sale of other investment	Vii			
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	Viii			
	Ix		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 + i	xic)		14xii	
15	Total of	redits to profit and loss account (13+14xii)			15	
16	Freight o	utward			16	
17	Consum	tion of stores and spare parts			17	
18	Power a	d fuel			18	
19	Rents				19	
_	14 15 16 17 18	14Other incIIIiiIiiIvVViViviiviiViiiIxXXiXiXi15Total of co16Freight o17Consump18Power and	14       Other income         I       Rent         Ii       Commission         Iii       Dividend income         Iv       Interest income         V       Profit on sale of fixed assets         Vi       Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)         vii       Profit on sale of other investment         viii       Gain (loss) on account of foreign exchange fluctuation u/s 43AA         Ix       Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)         X       Agricultural income         Xi       Any other income (specify nature and amount)         a	14       Other income         I       Rent       I         1i       Commission       Ii         1ii       Dividend income       Iii         1ii       Dividend income       Iii         1v       Interest income       Iv         V       Profit on sale of fixed assets       V         Vi       Profit on sale of investment being securities chargeable to Vi       Vi         vii       Profit on sale of other investment       Vii         viii       Gain (loss) on account of foreign exchange fluctuation u/s 43AA       Viiii         ix       Profit on conversion of inventory into capital asset u/s 28(via)       Ix         X       Agricultural income       X         Xi       Any other income (specify nature and amount)       Iii         a       Xiia       Xiib       Xiic         xii       Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)       I15         Total of credits to profit and loss account (13+14xii)       I6       Freight outward         17       Consumption of stores and spare parts       I8       Power and fuel	14       Other income         1       Rent       I         1i       Commission       Ii         1ii       Dividend income       Iii         1ii       Dividend income       Iii         1v       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)       Vii         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)       Image: Conversion         x       Xia       Image: Conversion       Xia         b       Image: Conversion       Xia       Image: Conversion         x       Agricultural income       X       Xia       Image: Conversion         X       Agricultural income (specify nature and amount)       Image: Conversion       Image: Conversion         x       Align of other income (i + ii + iii + iv + v + vi + vii + vii	13       Other income       I       I         14       Other income       I       I         1i       Rent       I       Ii         1ii       Dividend income       Iii       Iii         1v       Interest income       Iv       V         V       Profit on sale of fixed assets       V       V         Vi       Profit on sale of other investment being securities chargeable to Securities Transaction Tax (STT)       Vii         vii       Profit on sale of other investment       Vii         viii       Gain (loss) on account of foreign exchange fluctuation u/s 43AA       Viii         1x       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       X         Xi       Any other income (specify nature and amount)       Xiia         a       Xiia       Xiia       Xiia         b       Xiib       Xiic       Xiii         15       Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)       14xii         15       Foral of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)       14xii         15       Total of other income (i + ii + iii + iv + v + vi

20	Repairs	to building			20	
	-	to machinery			21	
	-	sation to employees				
		Salaries and wages	22i		_	
F		Bonus	22ii			
F		Reimbursement of medical expenses	22iii		-	
F		Leave encashment	22iv		-	
F	V	Leave travel benefits	22IV 22V		-	
F		Contribution to approved superannuation fund	22v 22vi		-	
F					_	
F	vii 	Contribution to recognised provident fund	22vii		_	
-		Contribution to recognised gratuity fund	22viii		_	
╞	Ix	Contribution to any other fund	22ix		_	
-		Any other benefit to employees in respect of which an expenditure has been incurred	22x		22 :	
Ļ	Xi	Total compensation to employees (total of 22i to 22x)	1		22xi	
	xii	Whether any compensation, included in 22xi, paid to non- residents	xiia	Yes / No	_	
$\square$		If Yes, amount paid to non-residents	xiib			
23	Insuran					
ļ	Ι	Medical Insurance	23i			
	Ii	Life Insurance	23ii			
L	Iii	Keyman's Insurance	<b>23iii</b>			
	Iv	Other Insurance including factory, office, car, goods, etc.	23iv			
	V	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v	
24	Workme	n and staff welfare expenses			24	
25	Entertai	nment			25	
26	Hospitali	ity			26	
27	Conferer	ice			27	
28	Sales pro	omotion including publicity (other than advertisement)			28	
<b>29</b>	Advertis	ement			29	
30 (	Commiss	sion				
	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			
Ē	iii	Total (i + ii)			<b>30iii</b>	
31 J	Royalty					
	I	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
-	I ii		i ii			
		a company or a foreign company			31iii	
32	ii iii	a company or a foreign company To others			31iii	
32	ii iii	a company or a foreign company To others Total (i + ii) nal / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than			31iii	
32	ii iii Professio I	a company or a foreign company To others Total (i + ii) onal / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than a company or a foreign company	ii i		31iii	
32	ii iii Professio	a company or a foreign company To others Total (i + ii) nal / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than a company or a foreign company To others	ii		31iii	
-	ii iii Professio I ii iii	a company or a foreign company To others Total (i + ii) onal / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than a company or a foreign company To others Total (i + ii)	ii i		32iii	
33	ii iii Professio I ii iii Hotel, bo	a company or a foreign company To others Total (i + ii) onal / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than a company or a foreign company To others Total (i + ii) oarding and Lodging	ii i		32iii 33	
33 I 34 7	ii iii Professio I ii iii Hotel, bo Travelin	a company or a foreign company To others Total (i + ii) onal / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than a company or a foreign company To others Total (i + ii) oarding and Lodging g expenses other than on foreign traveling	ii i		32iii 33 34	
33 <b>]</b> 34 ] 35 <b>]</b>	ii iii Professio I ii iii Hotel, bo Travelin Foreign t	a company or a foreign company To others Total (i + ii) onal / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than a company or a foreign company To others Total (i + ii) oarding and Lodging g expenses other than on foreign traveling travelling expenses	ii i		32iii 33 34 35	
33   34   35   36 (	ii iii Professio I ii iii Hotel, bo Travelin Foreign t Conveya	a company or a foreign company To others Total (i + ii) onal / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than a company or a foreign company To others Total (i + ii) oarding and Lodging g expenses other than on foreign traveling travelling expenses nce expenses	ii i		32iii 33 34 35 36	
33 <b>1</b> 34 7 35 <b>1</b> 36 <b>0</b> 37 7	ii iii Professio I ii iii Hotel, bo Travelin Foreign t Conveya Telephor	a company or a foreign company To others Total (i + ii) onal / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than a company or a foreign company To others Total (i + ii) oarding and Lodging g expenses other than on foreign traveling travelling expenses nce expenses he expenses	ii i		32iii 33 34 35 36 37	
33 1 34 1 35 1 36 0 37 1 38 0	ii iii Professio I ii iii Hotel, bo Travelin Foreign t Conveya Telephor	a company or a foreign company To others Total (i + ii) onal / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than a company or a foreign company To others Total (i + ii) barding and Lodging g expenses other than on foreign traveling travelling expenses nce expenses the expenses base expenses	ii i		32iii 33 34 35 36	

	41	Scholars	ship																	41	
	42	Gift																		42	
	43	Donatio	n																	43	
	44	Rates an	nd ta	xes, pa	id or	paya	ble to	Go	vernm	ent or	any	local	body	(excludi	ng tay	xes o	on inco	me)			
		Ι	Uni	on exc	ise du	ıty									44i						
		li	Serv	vice ta:	x										44ii						
		Iii	VA	T/ Sale	es tax									4	44iii						
		Iv	Ces	s											44iv						
		V	Cen	tral Go	ods &	Servi	ce Tax	с (C	GST)						44v						
		Vi	Stat	e Good	s & Se	rvices	a Tax (	SGS	ST)						44vi						
		vii	Inte	grated	Goods	& Se	rvices	Tax	(IGST	)				4	4vii						
		viii	Unio	on Terr	itory (	Goods	& Sei	rvice	es Tax (	UTGS	ST)			4	4viii						
		Ix	Any	other	rate,	tax, o	duty o	or c	ess incl	STT	and	СТТ			44ix						
		Х	Tota	al rate	s and	taxes	s paid	or	payabl	e (44i	+ 44	ii +44	<b>iii +4</b> 4	iv + 44	v + 44	vi +	44vii +	<b>44viii</b> +4	4ix)	44x	
	45	Audit fe	ee																	45	
	46	Other ex	xpens	ses (spe	ecify no	ature d	and an	nour	nt)								_				
		Ι													1	[					
		Ii													I	i					
		Iii		<b>al (i +</b> i	,															<b>46iii</b>	
	47	Bad deb <i>claimed a</i>			PAN/A	adhaa	r No.	of i	the pers	on, if d	availa	ble, fo	r who	n Bad D	ebt for	amo	ount of l	Rs. 1 lakh	or more is	5	
ŀ		i1		iounij									47 i1							-	
		i2											47 i2							-	
		i3											47 i3							-	
		i	Rov (47i	vs ca 1+47i2			addeo	đ	as r	equir	ed	Total	47i								
		Ii	No.						) where name a				47ii								
		iii			nount	ts less	s than	Rs	. 1 lakł	ı)			<b>47iii</b>							-	
		Iv	Tota	al Bad	Debt	(47i ·	+ 47ii	+4	7iii)				1							47iv	
	48	Provisio	n for	· bad a	nd do	ubtfu	ıl deb	ts												48	
Ī	49	Other p	rovis	ions																49	
		Profit be to 43 + 4								[15 –	(16 t	o 21 +	22xi	+ 23v +	24 to	29 +	- <b>30iii</b> +	31iii + 3	2iii + 33	50	
	51	Interest															1			_	
		Ι		outsic pany o						o a no	n-res	sident	other	than a	]	I					
		Ii		thers	10		-om		J						1	i					
		Iii		l (i + i	i)												ı			51iii	
ŀ	52	Deprecia	1			zatio	n													52	
ľ		Net prof						52)												53	
t		Provisio																		54	
ſ	55	Provisio	n for	Defer	red T	ax														55	
-	56	Profit af	fter t	ax (53	- 54 -	55)														56	
	57	Balance	brou	ight fo	rward	d froi	n pre	viou	ıs year											57	
	58	Amount	avai	lable f	or ap	prop	riatio	n (5	6 + 57)	)										58	
ſ		Transfe					_													59	
		Balance																		60	
╞		COMPL SR.NO	JTAT	IION (			JMPT Busin		E BUS	INESS	s INC	COMI		DER SE Isiness o		N 44	4AD		Dag	rintic	n
CASES		UFLINE			TAU		DUSIN	1035					Dl	15111055 (	Jue				Dest	riptio	ш
CA																					
CASES		(i) (	Gross	Turn	over a	or Gr	oss R	ecei	pts (ia	+ ib)										61i	

		a Through a/c payee cheque or a/c payee bank draft or bank electronic ia clearing system received or other prescribed electronic modes before specified date											
			b Any other					ib					
		(ii)	_	Income under se			-				61ii		
			higher			ve been earned, which							
			higher	-		we been earned, which		iib					
			NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain have a tax audit under section 44AB										
	62				VE INCOME F	ROM PROFESSIONS	5 UNDE	R SE	CTION	44ADA			
		SR.N	<b>NO</b>	Name of Busines	s	Business	code			De	scripti	on	
		(i	) Gross Receip	ts							62i		
		(ii	) Presumptive	Income under se	ection 44ADA	(50% of 62i, or the an	10unt cl	aimed	to hav	ve been earned	62ii		
		NOT	whichever is		Cuasa Dagainta	it is mandatory to maint	tain had	ks of		to and have a t		it under costion	
		NO1 44A1		ess inan 50% of (	Gross Receipis, i	t is manuatory to maint	ain doo	ks oj i	uccoun	is ana nave a t	ax aua	ll under section	
	63			F PRESUMPTIV	VE INCOME F	ROM GOODS CARR	IAGES	UND	ER SE	CTION 44AE			
		SR.M	NO	Name of Busines	5S	Business	s code			De	scripti	ion	
Г			Registration	Whether	Tonnage	Number of months	Presu	mptiv	e inco	ne u/s 44AE fo	r		
			No. of goods	owned/leased/	capacity of	for which goods		the	goods	<u>carriage</u>			
			<u>carriage</u>	hired	<u>goods carriage</u> (in MT)	<u>carriage was</u> owned/leased/hired				1000 per ton pe nnage exceeds	<u>er</u>		
					<u>(III I) I / </u>	by assessee				.7500 per mon	th)		
										ned to have be			
		(i)	(1)	(2)	(3)	(4)	actuali	y earr	<u>iea, wr</u> (5)	lichever is high	er		
		(a)		(-)	(0)				(0)				
		(b)									10		
		Add vehio			any time duri	ng the year the numb	per of v	ehicle	s shou	ld not exceed	10		
F		(ii	) Total presum	Total	m goods carria	ge u/s 44AE [total of c	olumn (	(5) of 1	ahle 6	<b>3</b> (i)]	63	(ii)	
						ler S.44AE or the num							
						aintain books of accou					on 44A	B	
						NESS OR PROFESS 020-21 in respect of bu				· · · · · · · · · · · · · · · · · · ·			
F			For assessee carr			520-21 in respect of bt	15111055 (		10551011	-			
		a	Gross receipts (a	1 + a2)				ia					
						ank draft or bank elec		a1					
			clearing sys		other prescri	bed electronic modes	before						
E		F	2 Any other n					a2					
CAS			Gross profit					ib					
L			Expenses					ic			<i>c</i> (1)		
00		d       Net profit         (ii)       For assessee carrying on Profession									64i		
NO ACCOUNT CASE			For assessee carr Gross receipts (a		on			iia					
0N				,	or a/c payee b	ank draft or bank elec	ctronic	al					
			clearing sys	stem received of		bed electronic modes							
		-	specified da					a2					
		b	Gross profit	nout				iib					
			Expenses					iic					
			Net profit								64ii		
ļ	(-		Fotal profit (64i ·								64iii		
╞	65		Furnover from s	peculative activi	ty						65i		
			Gross Profit Expenditure, if a	nv							65ii 65iii		
			Net income from	-	vity (65ii-65iii)						65iv		

1	Met	hod of accounting employed in the previous year (Tick)		l mercantile		cash		
2	Is th	ere any change in method of accounting (Tick) 🗹		Yes		No		
3a		ease in the profit or decrease in loss because of devia uputation Disclosure Standards notified under section 145(2 S]				3a		
	Deci	rease in the profit or increase in loss because of devia uputation Disclosure Standards notified under section 145(2				3b		
4	Met	hod of valuation of closing stock employed in the previous yes	ar					
	Α	Raw Material (if at cost or market rates whichever is less wr	ite 1,	if at cost write 2, if	at marke	et rat	te write 3)	
	В	Finished goods (if at cost or market rates whichever is less w	rite 1	, if at cost write 2, i	f at mark	ket ra	ate write 3)	
			□ Ye					
	D	Increase in the profit or decrease in loss because of deviat valuation specified under section 145A	tion,	if any, from the mo	ethod of	4d		
	Е	Decrease in the profit or increase in loss because of deviat	tion, i	f any, from the m	ethod of	4e		
-	<b>A</b>	valuation specified under section 145A				-		
5		ounts not credited to the profit and loss account, being -	5.					
		the items falling within the scope of section 28	5a					
		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	50					
	C	refunds are admitted as due by the authorities concerned	_					
	-	escalation claims accepted during the previous year	5c					
		any other item of income	5d					
	E	capital receipt, if any	5e					
		Total of amounts not credited to profit and loss account (5a-				5f		
6	non-	ounts debited to the profit and loss account, to the extent disa fulfilment of conditions specified in relevant clauses	llowa	ble under section 3	6 due to			
		Premium paid for insurance against risk of damage or destruction of stocks or store $[36(1)(i)]$	6a					
	В	Premium paid for insurance on the health of employees [36(1)(ib)]	6b					
		Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise 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	<b>Amount of contributions to a recognised provident fund</b> [36(1)(iv)]	6f					
	G	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g					
	Н	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)]	61					
	Μ	Provision for bad and doubtful debts [36(1)(viia)]	6m					
	Ν	Amount transferred to any special reserve [36(1)(viii)]	6n					
	U	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	60					
	Р	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income $[36(1)(xv)]$	6p					

	[		Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) 6q [36(1)(xviii)]				
		R	Any other disallowance 6r				
		S	Total amount disallowable under section 36 (total of 6a to 6r)			6s	
	7	Amo	ounts debited to the profit and loss account, to the extent disallow	able	under section 37		
			Expenditure of capital nature [37(1)]	7a			
	-			7b			
			Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c			
	-		Expenditure on advertisement in any souvenir, brochure,	7d			
	-		Expenditure by way of penalty or fine for violation of any law for the time being in force	7e			
				7f			
		C	Expenditure incurred for any purpose which is an offence or	7g			
	-		which is prohibited by law	_			
	-		Amount of any liability of a contingent nature	7h		-	
	-	I J	Any other amount not allowable under section 37 Total amount disallowable under section 37 (total of 7a to 7i)	7i		7j	
-	8	J A	Amounts debited to the profit and loss account, to the extent disa	allow	vable under section 40	/J	
-	U	A	Amount disallowable under section 40 (a)(i), on account of			-	
			a non-compliance with the provisions of Chapter XVII-B	Aa			
			Amount disallowable under section 40(a)(ia) on account of b non-compliance with the provisions of Chapter VVII P	Ab			
			D         non-compliance with the provisions of Chapter XVII-B           Amount disallowable under section 40(a)(ib), on account of			-	
			c non-compliance with the provisions of Chapter VIII of the	Ac			
			Finance Act, 2016				
			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	Ae			
			<pre>profits [40(a)(ii)] f Amount paid as wealth tax [40(a)(iia)]</pre>	Af			
			Amount paid by way of royalty, license fee, service fee etc.			-	
			g as per section 40(a)(iib)	Ag			
			Amount of interest, salary, bonus, commission or h remuneration paid to any partner or member inadmissible	Ah			
			under section [40(b)/40(ba)]	лп			
			i Any other disallowance	Ai			
			j Total amount disallowable under section 40(total of Aa to A	i)	•	8Aj	
			Any amount disallowed under section 40 in any preceding previo	ous y	ear but allowable	8B	
		D	during the previous year			oD	
	9	Amo	ounts debited to the profit and loss account, to the extent disallow	able	under section 40A		
		Α	Amounts paid to persons specified in section 40A(2)(b)	9a			
			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)				
	Ī	С	Provision for payment of gratuity [40A(7)]	9c			
			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			
		Е	Any other disallowance	9e			
	Ī	F	Total amount disallowable under section 40A (total of 9a to 9e)			9f	
		•	amount disallowed under section 43B in any preceding previous	year	r but allowable during		· ·
╞	1		previous year	10			
	ŀ	Α	Any sum in the nature of tax, duty, cess or fee under any law	10a			
		В	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for	10b	,		
			the welfare of employees				
			Any sum payable to an employee as bonus or commission for services rendered	10c			

		n	Any sum payable as interest on any loan or borrowing from any	10.1		
		D	public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
			Any sum payable as interest on any loan or borrowing from any			
		Е	scheduled bank or a co-operative bank other than a primary	10e		
		Ľ	agricultural credit or a primary co-operative agricultural and	100		
	·	Б	rural development bank	10f		
		F	Any sum payable towards leave encashment Any sum payable to the Indian Railways for the use of railway	10f		
		G	assets	10g		
		Н	Total amount allowable under section 43B (total of 10a to 10g)			10h
ſ		•	amount debited to profit and loss account of the previous ye	ear l	but disallowable under	
ŀ			ion 43B			
		Α		11a		
		р	Any sum payable by way of contribution to any provident fund	11հ		
		В	or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
		6	Any sum navable to an employee as bonus or commission for			
		С	services rendered	11c		
			Any sum payable as interest on any loan or borrowing from any			
		D		11d		
			State Industrial investment corporation Any sum payable by the assessee as interest on any loan or			
			borrowing from a deposit taking non-banking financial			
		da		1da		
			banking financial company, in accordance with the terms and			
			conditions of the agreement governing such loan or borrowing			
			Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary			
		Е	agricultural credit society or a primary co-operative	11e		
			agricultural and rural development bank			
		F		11f		
		G	Any sum payable to the Indian Railways for the use of railway	11g		
		н	assets Total amount disallowable under Section 43B (total of 11a to 11g	-		11h
ľ	12		punt of credit outstanding in the accounts in respect of	,		
f				12a		
			-	12a 12b		
				120 12c		
		D		12c 12d		
		E	· · /	12u 12e		
		F		12e 12f		
	·	G		121 12g		
				12s 12h		
			Total amount outstanding (total of 12a to 12h)			12i
ľ	13		punts deemed to be profits and gains under section 33AB or 33AB.	A		13
ŀ			amount of profit chargeable to tax under section 41			14
ŀ		-	ount of income or expenditure of prior period credited or debited	to th	e profit and loss	
	15	acco	bunt (net)		•	15
			ount of expenditure disallowed u/s 14A			16
	1/		ther assessee is exercising option under subsection 2A of section 92CE <i>Ticl</i> es , please fill schedule TPSA]	0 2	□ Yes □ No	17

Part	Part A – QD		Quantitative details (mandatory if liable for audit under section 44AB)		
	(a)	In tł	ne case of a trading concern		
Σ		1	Opening stock	1	
ITATI AILS		2	Purchase during the previous year	2	
ZI.		3	Sales during the previous year	3	
ANTI DET.		4	Closing stock	4	
5		5	Shortage/ excess, if any	5	
ð	(b)	In tł	ne case of a manufacturing concern		
		6	Raw materials		

a	Opening stock	6a	
b	Purchases during the previous year	6b	
с	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 Fin	ished 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)**

Sche	dule	S	Details of Income from Sal	lary				
	Nan	ne of F	Employer	Nature of employer (Ticl Drop down to be provided		TAN o deducted	loyer (mandatory if tax is	
	Add	lress o	f employer	Town/City			Pin code/Zip code	
	1	Gross	Salary (1a + 1b + 1c)				1	
		a	Salary as per section 17(1) (drop	down to be provided)	1a			
		D	Value of perquisites as per section provided)		1b			
ES		c	<b>Profit in lieu of salary as per sec</b> provided)		1c			
SALARIES		(Add n	nultiple rows for Gross Salary in c	case of more than one employer)	)			
SAL								
	2	Total	Gross Salary (from all employers)				2	
	3	(drop	<b>llowances to the extent exempt u</b> down to be provided in e-filing uti <b>Ensure that it is included in Tot</b>	lity) (please refer instructions)			3	
	4	Net Sa	lary (2 - 3)				4	
	5	Deduc	etion u/s 16 (5a + 5b + 5c)				5	
		a	Standard deduction u/s 16(ia)		5a			
		b	Entertainment allowance u/s 16	6(ii)	5b			
		c	Professional tax u/s 16(iii)		5c			
	6	Incom	e chargeable under the Head 'S	alaries' (4 - 5)			6	

Schedule HP

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

		Address of property 1		Town/ City	State	PIN Code/ Zip Code
X	1					
RT		Is the property co-owned?	□ Yes □ No	(if "YES" please enter following details)		
PROPERTY		Your percentage of share in	the property (%)			
		Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)	Percentage Share	in Property
HOUSE		I				
н		II				
		<i> Tick</i> ☑ the applicable option] □ Let out	Name(s) of Tenant (if let out)	PAN/Aadhaar No. of Tenant(s) (Please so note)	e PAN/TAN/Aadhaar credit is claimed)	No. of Tenant(s) (if TDS

□ Self-occupied	Ι																	
Deemed let out	II																	
a Gross rent received o	r receivable or lettable	e value									1a							
	which cannot be realized	zed		1b														
c Tax paid to local aut	horities			1c														
d Total (1b + 1c)				1d														
e Annual value (1a – 1	<b>d)</b> (nil, if self -occupied	d etc. as	s per s	ectio	n 23(2)a	of the	Act)				1e							
f Annual value of the	property owned (own	percen	ntage s	share	e x 1e)						1f							
g 30% of 1f				1g														
h Interest payable on h	oorrowed capital			1h														
i Total (1g+1h)											1i							
j Arrears/Unrealised ren	t received during the ye	ar less 3	80%								1j							
k Income from house p	oroperty 1 (1f – 1i + 1j										1k							
Address of property 2		Town/	/ City						Stat	e			PI	N Co	de/	Zip	Cod	e
2																		1
			e // x / E	<b>GH</b> 1												-	I	
Is the property co-owned		1 <b>10</b> (11		s h	lease ent		JIIOW	ing de	tans)									
	• • •																	
Your percentage of share	in the property (%)																	
Name of Co-owner(s)		PAN	/Aadł	naar	No. of C	Co-ov	vner	(s)	Р	ercen	tage	Shar	re in	Prop	erty	7		
T											_				-			
I																		
<i>(Tick</i> <b>I</b> the applicable op	tion] Name(s) of	PAN	/Aadł	iaar	No. of T	enai	nt(s)	(Pleas	e P	AN/TA	N/Aa	dhaa	r No.	of Te	enan	t(s) (	if TI	S
Let out	Tenant (if let out									redit is	claime	ed)						
Self-occupied	I																	
Deemed let out																		L
	<b>r receivable</b> / <b>letable va</b> <i>let out for whole of the</i>		ower o	of the	two, if l	et ou	t for i	oart of	the v	vear)	2a							
	which cannot be realized			2b			<i>J</i> 1	5	/									
c Tax paid to local aut				2c														
d Total $(2b + 2c)$				2d	1													
e Annual value (2a – 2	d)			r							2e							
	property owned (own	percen	ntage s	share	e x 2e)						2f							
g 30% of 2f		•	0	2g														
h Interest payable on h	orrowed capital			2h														
i Total (2g + 2h)	1										2i		_					
	t received during the ye	ar less 3	30%								2j							
k Income from house											2k							
3 Pass through income/Loss if		/									3							
Income under the head "	•	ronorty	" (1k	± 21⁄2 .	± 3)						5							
<i>(if negative take the figure)</i>	to 2i of schedule CYLA	0									4							
Please include the income	of the specified persons re	; eferred to	o in Sci	hedul	e SPI and	l Pass	throu	gh ince	ome re	eferred	to in s	ched	ule P	TI whi	le co	три	ting	he
income unaer this head							10 :	-										
Furnishing of PAN/Aadhaa	r No. of tenant is mandat	ory, if ta	ıx is de	ducte	d under s	ectior	ı 194	!B.										

Scl	hedule B								
	A From	business o	r profession other than speculative bu	ısi	ness and specific	ed I	ousiness		
~			Profit before tax as per profit and los of P&L )	s a	account (item 53	, 61	(ii), 62(ii), 63(ii), 64(iii) and 65(iv)	1	
NESS UR		2a	Net profit or loss from speculative bu 1 (enter –ve sign in case of loss) <i>[Sl.na</i> P&L] (in case of no account case)]			2a			
FROM BUSINESS PROFESSION		<b>2</b> h	Net profit or Loss from Specified Bus included in 1 (enter –ve sign in case o			2b			
OM				a	Salaries	3a			
			Income/ receipts credited to profit	b	House property	3b			
NI			and loss account considered under	c	Capital gains	3c			
INCOME		5	other heads of income/chargeable	d	Other sources	3d			
			u/s 115BBF/ chargeable u/s 115BBG	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/44BB/44BBA/44BBA/44DA/4a	
74	(drop down to be provided	
4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture	
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)	
	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
	a Salaries 7a	
	Expansion dehited to profit and loss b House 7b	
	Expenses debited to profit and loss b property 70 account considered under other heads c Capital 7c	
7	of income/related to income d Other 7d	
	chargeable u/s 115BBF or u/s 115BBG	
	e u/s 7e f u/s 7f	
-	Expenses debited to profit and loss account which	
8a	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	
	Amounts debited to the profit and loss account	
15	to the extent disallowable under section 37 (7j of	
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         Any amount debited to profit and loss account of	
18	the previous year but disallowable under section <sup>18</sup>	
19	Micro, Small and Medium Enterprises	
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	
	Any other income not included in profit and loss account/any other expense not allowable	
24	(including income from salary, commission, <sup>24</sup>	
	bonus and interest from firms in which	
	Increase in profit or decrease in loss on account	
25	of ICDS adjustments and deviation in method of 25	
26	valuation of stock (Column 3a + 4d of Part A -           Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 + 23+24+25)	26
26		20
27	Deduction allowable under section 32(1)(iii)     27       Deduction allowable under section 32AD     28	
20	Deduction anowable under section 52AD 20	

						1)	(2)	(3) = (1) - (2)		
	SI.		Type of Business income		nly if	figure is zero or	Business loss set off	re	Business income maining after set off	
Ľ	inti a neau set Ol	1 01	Susiness 1055 01 cui relle year	Income of	curre	ent year (Fill this	Ducinary loss of		Dusiness in a	
			inder the head 'Profits and gains f business loss of current year	rom busines	s or p	protession (A38+B	43+U49)	D		
	50	from	drop down menu)			-		C30		
			vant clause of sub-section (5) of section							
	48		ome from Specified Business (47-4		ake the	e figure to 7xiii of scho	dule CFL)	48 C49		
	47		uctions in accordance with section		<i>.</i> ,			47 48		
	47		fit or loss from specified business		6			47		
	46		uctions in accordance with section 2 or 35 on which deduction u/s 35AD is of		A (othe	er than deduction unde	$er \ section, -(i) \ 35AD,$	46		
	45		litions in accordance with section 2					45		
	44		profit or loss from specified busine		rofit o	r loss account		44		
С	Computation of	inco	me from specified business under	section 35A	D					
			ome from speculative business (40		-	take the figure to 6xiii	of schedule CFL)	B43		
	42	Ded	uctions in accordance with section	28 to 44DA				42		
	41		itions in accordance with section 2					41		
	40		profit or loss from speculative bus		profi	t or loss account <i>(h</i>	zem No. 2a)	40		
B	-		me from speculative business	•	P	I	( N 2 )			
L			<u>38a+38b+38c+38d+38e)]</u>							
	39	and ]	Rule 8 for the purpose of aggregat				-, · =(1), · =(1A)	39		
	 		Income other than Rule 7A, 7B & nce of income deemed to be from a				<b>A.</b> 7B(1). 7B(1A)			
		-	Deemed income chargeable under		380					
			Deemed income chargeable			-				
			Deemed income chargeable under							
			U		38b					
			Deemed income chargeable under	Dulo 74	38a	-		-		
$\mid$			figure as in 37) (If loss take the figure to Income chargeable under Rule 7	o 2i of item E)			e + 381)			
	38	busi	ness after applying rule 7A, 7B o	r 8, if appli	cable	(If rule 7A, 7B or 8 is	not applicable, enter	A38		
		`	Profit or loss from business or pro	ofession oth	er tha	in speculative busi	ness and specified			
	37		profit or loss from business or pro + 36viii)	ofession oth	er tha	in speculative and	specified business	37		
			Total (36i to 36vii)					36viii		
			Section 44DA	36vii		(item 4 of For	rm 3CE)			
			Section 44BBA	36vi		<i>1</i>				
			Section 44BB	36v						
			Section 44B	36iv						
			Section 44AE (63(ii) of schedule Pa	-						
			Section 44ADA (62(ii) of schedule	,						
			Section 44AD (61(ii) of schedule Pa		-			-		
	36		fits and gains of business or profes		1 to be	e under -				
	35		ome (13+26-34)		14.1			35		
	34		al (27+28+29+30+31+32+33)					34		
			ation of stock (Column 3b + 4e of	Part A- OI)						
	33	ICD	S adjustments and deviation in	method o	f 33					
		v	rease in profit or increase in loss o		f					
	32		other amount allowable as deduct	tion	32					
	31		eding previous year but allowable vious year (10 h of PartA-OI)	during the	31					
		Any	amount disallowed under section							
	30		eding previous year but allowable vious year (8B of PartA-OI)	during the	30					
	•	Any	amount disallowed under section	n 40 in any						
			CD is lower than amount debite							
	29		<b>"it and loss account</b> (item x(4) of Sci mount deductible under section 35 o							
		or 3	SSCCD in excess of the amount	debited to						
		Ame	ount of deduction under section 35	or 35CCC						

	1	Loss to be set off (Fill this row only if figure is negative)		(A38)	
	ii	Income from speculative business	<i>(B43)</i>		
	iii	Income from specified business	<i>(C49)</i>		
	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 u	under this head	

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

1 Block of assets		Plant and machi	nery	
2 Rate (%)	15	30	40	45
	(i)	(ii)	(iii)	(iv)
<b>3</b> 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				
<sup>9</sup> 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				
13Additional 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)				
<b>19</b> 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)				
is negutive)			I	

Sche	dule	<b>DOA</b> Depreciation on other assets (O	other than as	sets on whic	ch full cap	ital expend	liture is allowable	e as deduction)	
NO		Block of assets	Land	Building	(not includ	ling land)	Furniture and	Intangible	Ships
ER							fittings	assets	
CIA	2	Rate (%)	Nil	5	10	40	10	25	20
N C			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
0 O	3	Written down value on the first day of							
Η		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)

1	Plan	nt 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	<b>Block entitled for depreciation @ 45 per cent</b> (Schedule DPM - 17iv or 18iv as applicable)	1d		
	e	Total depreciation on plant and machinery ( 1a + 1b + 10	:+1d)	1e	
2	Buil	ding (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	<b>Block entitled for depreciation @ 40 per cent</b> (Schedule DOA- 14iv or 15iv as applicable)	2c		
	d	Total depreciation on building (total of 2a + 2b + 2c)		2d	
3	Fur	niture and fittings(Schedule DOA- 14v or 15v as applicable	2)	3	
4	Inta	ngible assets (Schedule DOA- 14vi or 15vi as applicable)		4	
5	Ship	os (Schedule DOA- 14vii or 15vii as applicable)	5		
6	Tota	al depreciation (1e+2d+3+4+5)		6	

Schedule DCG

SUMMARY OF DEPRECIATION ON ASSETS

#### Deemed Capital Gains on sale of depreciable assets

DEEMED CAPITAL GAINS	1	Plan	it and machinery			
n IV		a	Block entitled for depreciation @ 15 per cent	1a       1b       1c		
			(Schedule DPM - 20i)			
AI C		b	Block entitled for depreciation @ 30 per cent	1b		
a E			(Schedule DPM – 20ii)			
CA.		c	Block entitled for depreciation @ 40 per cent	1c		
			(Schedule DPM - 20iii)			

		Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)	1d		
	e	Total ( 1a +1b + 1c+1d)		1e	
2	Buil	ding (not including land)			
		Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a		
	<b>b</b> Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)		2b		
		Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)	2c		
	d	Total (2a + 2b + 2c)		2d	
3		niture and fittings ( Schedule DOA- 17v)		3	
4	Inta	ngible assets (Schedule DOA- 17vi)		4	
5	Ship	os (Schedule DOA- 17vii)		5	
6	Tota	l (1e+2d+3+4+5)		6	

FSR

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

	(1)			amount debited to profit and loss accoun
	(1)	(2)	(3)	(4) = (3) - (2)
1	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			

### Schedule CG Capital Gains

A	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)													
	1	1	From					ch prop	perty)					
			a	i	Full value of consider	ation received/r	receivable			ai				
				ii	Value of property as	per stamp valua	ntion authority			aii				
					Full value of consid									
1				iii	purpose of Capital G			ceed	1.10 tin	nes aiii				
7	Jäl	(ai), take this figure as (ai), or else take (aii)]												
		b         Deductions under section 48           i         Cost of acquisition without indexation         bi												
	in       purpose of Capital Gains () [in case (aii) does not exceed 1.10 times aiii (ai), take this figure as (ai), or else take (aii)]         b       Deductions under section 48         i       Cost of acquisition without indexation         ii       Cost of Improvement without indexation         iii       Even enditive whelly and evaluatively in connection with transfor													
č	Ca													
40.0	Ier	iv Total (bi + bii + biii) biv												
1		c Balance (aiii – biv) 1c												
10	ULL-LELIN	d Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below) 1d												
					rt-term Capital Gains								Ale	
			f	In ca	se of transfer of immova		ase furnish the follow	wing d	letails (se	ee note)				
				S.N	o. Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amo	ount Ac	ddress of	property	Pin code		
				 	Furnishing of PAN/Aadh	aar No is manda	tomy if the tay is do	dugad	unders	action 10	1 IA or is	quoted by	ł	
			ΝΟΤΙ		ouyer in the documents.	iaar iyo, is manua	tory, if the tax is de	uuceu	unuer s	ection 15	4-1A 01 15	quoteu by		
					n case of more than one	buyer, please indi	icate the respective <b>j</b>	percen	ntage sha	re and a	mount.			
	2	2	From	slum	ıp sale									
			aFull value of consideration2a(5 of Form 3CEA)bNet worth of the under taking or division2b(6(e) of Form 3CEA)									EA)		
												CEA)		
			c	Shor	hort term capital gains from slump sale (2a-2b)									
	3				of equity share or uni I is paid under section	ust on								

			2-		
		Full value of consideration	3a		
	b	Deductions under section 48	1.1		
		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) Polonez (2 - kiz)	biv		
		Balance $(3a - biv)$	3c		
		Loss to be disallowed u/s 94(7) or 94(8)- for example if a bought/acquired within 3 months prior to record date	and		
		dividend/income/bonus units are received, then loss arising out of sal			
		such asset to be ignored (Enter positive value only)			
		Short-term capital gain on equity share or equity oriented MF (STT p	aid) (3c +3	d)	A3e
		ON-RESIDENT, not being an FII- from sale of shares or debentures o			
		uted with foreign exchange adjustment under first proviso to section 4		i company (co se	
		STCG on transactions on which securities transaction tax (STT) is pai			A4a
		STCG on transactions on which securities transaction tax (STT) is not			A4b
-		ON-RESIDENTS- from sale of securities (other than those at A3 abov		I as per section	
<b>`</b>	115AI		, ,	1	
	a	i In case securities sold include shares of a company other than o	uoted		
		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	ic		
		adopted as per section 50CA for the purpose of Capital			
		Gains (higher of a or b)			
		ii Full value of consideration in respect of securities other than			
		unquoted shares			
	<u> </u>	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		
		Balance (5aiii – biv) Loss to be disallowed u/s 94(7) or 94(8)- for example if security	5c		
		bought/acquired within 3 months prior to record date and			
		dividend/income/bonus units are received, then loss arising out of	5d		
		sale of such security to be ignored (Enter positive value only)			
		Short-term capital gain on sale of securities (other than those at A3 ab	ove) by an	FII (5c +5d)	A5e
6		sale of assets other than at A1 or A2 or A3 or A4 or A5 above		111 (cc · cu)	
		In case assets sold include shares of a company other than qu	ioted		
	a	i 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	ic		
		adopted as per section 50CA for the purpose of Capital			
		Gains (higher of a or b)			
		ii Full value of consideration in respect of assets other than			
		unquoted shares			
	_	iii [Total (ic + ii)	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		
		Balance (6aiii – biv)	6c		
		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)			
		Deemed short term capital gains on depreciable assets (6 of schedule-	6e		
		DCG) Deduction under section 54D/54C/54CA	68		
		Deduction under section 54D/54G/54GA	6f	<u>م</u>	16g
7	g A mou	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c +	- ou + oe -6	и <i>)</i>	A6g
7	AMOU	nt deemed to be short term capital gains			

THE GAZETTE OF INDIA : EXTRAORDINARY

1		belo	w was de	posited in	the Cap	oital Gains .	Acco	on asset tra unts Scheme	e wit	hin due	-	-		•	ars sh	own		
		$\Box Y$ Sl.		o □ Not a Is year in		le. If yes, th under whicl		rovide the de New asset			struc	ted		Amou	nt not i	ised for		
		51.	whic	h asset	deducti	on claimed i	1							ne	ew asset	t or		
			trans	ferred	tł	at year		ear in which a uired/constru							ned un Capital			
							acy	un eu/constru	icteu	Capita	Gall	is accu	Junt		count (	0		
			2017-18		54D/540 54B	G/54GA												
1	)		2018-19 unt deem	ed to be sh		ı capital gai	ns u/s	54B/54D/54	G/54	GA. oth	er th	an at	ʻa'					
								gains (Xi + Y									A7	
1	8	Pass	Through I	ncome/Los	s in the <b>1</b>	nature of Sho	rt Te	rm Capital G	ain, (	Fill up s	chedi	ule PT	I) (A	8a + A8	8b + A8	c)	A8	
		А	Pass Thre 15%	ough Incon	ne/Loss i	n the natur	e of S	hort Term C	apita	al Gain,	char	geable	e @ <sub>A</sub>	<b>A</b> 8a				
		b	Pass Thre	ough Incon	ne/Loss i	n the natur	e of S	hort Term C	apita	al Gain,	char	geable	e @	<b>A8</b> b				
		~	30% Pass Thr	ugh Incon	ne/Loss i	n the natur	of S	Short Term C	anita	al Cain	char	geable						
		c	applicable	e rates														
9				TCG inclu	ided in	A1-A8 but	not	chargeable	to ta	ax or c	harg	eable	at s	pecial	rates	as per		
	DTAA SI Amount of to A8 above Country Article of Rate as per Whether TRC Section of Bate as per Applicable rate																	
			Amount of	to A8 abov	e nan	ne Xr	cle of	I reaty		ther TRC tained				as per		able rate of (6) or		
		No.	income	in which included	U	ode	'AA	(enter NIL, if not chargeable)	(	Y/N)	1.1.	Act	1.1	. Act	- (:	9)]		
		(1) I	(2)	(3)	(	4) (	5)	(6)		(7)	(	8)	(	(9)	(1	10)		
		I II																
						0		x as per DT		ner DT	Δ.Δ						A9a A9b	
1	0							e+ A4a+ A4				7+A8	- A	<b>(</b> 9a)			A10	
				-	<b>FCG)</b> (Sub-items, 6, 7, 8 & 9 are not applicable for residents)								<b>I</b>					
1	1				-		-	tails separat	ely fo	or each	prope		r –					
		a	+ +			<u>ation recei</u> ner stamn v			tv			ai aii						
				Full value of consideration adopted as per section 50C for the														
					of Capital Gains [in case (aii) does not exceed 1.10 aiii													
				times (ai), take this figure as (ai), or else take (aii)]														
Capital Uallis		b	Deductio	ons under	section	48												
חונם			I Cos	t of acquis	ition w	ith indexati	on					bi						
						with index		n connection		h tuana	For	bii biii						
ma-smor				al (bi + bii		inu exclusiv	ery n		i witi	li ti alisi	er	biv						
50		c	Balance	(aiii – biv)								1c						
		d		on under etails in iten			3/54E	)/54EC/54F/	54G	/54GA/	54GI	B 1d						
		e	Long-ter	·m Capita	l Gains	on Immova	ble p	oroperty (1c	- 1d)	)							B1e	
		f				ble property PAN/Aadha		se furnish the			tails (	(see no	ote)					
			S.No.	Name of bu	yer(s)	of buyer		• Percentage	shar	e Amo	unt	Addr	ess o	of prope	erty Pi	in code		
			Furni	shing of P	N/Aadh	aar No is m	andai	tory, if the ta	v is d	heaufed	unde	r secti	on 10	94-14 0	or is au	oted by		
		NOT	E 🕨 buyeı	in the doc	iments.			•							-	Steu Dy		
$\vdash$		From	In cas n slump s		han one	buyer, pleas	e indio	cate the respe	ctive	percent	age sl	iare ai	nd ar	nount.				
1	2	_ 101																
		a	Full valu	e of consi	deration	1					2a		(5 (	of Form	ı 3CEA	)		
		b	Net word	h of the r	nder tel	king or divi	vision 2b							<i>.</i>	~			
		U		in or the U	uuti täi	ang vi uivi	51011				20		(6(e)	) of For	m 3CE.	4)		
		c	Balance	(2a – 2b)						2c								
		d	Doductio	n 11/8 54F	C /5/E	(Spacifi data)	la in i	tom D halam			2d							
	Γ					Specify detai					∠u					<u> </u>	B2e	
3	╡		0			-	<u>`</u>	c-2d) pital indexed	d hor	nds issu	ed b	v Gov	ern	ment)			D2C	
Ē		a	1	ue of cons		``		prim mucati					3a					
		a b		ions under														
		-					xatio	n				1	bi					
						on without indexationbiment without indexationbii												

I.	1		1				
		iii Expenditure wholly and exclusively in connection with transfer	biii				
		iv Total (bi + bii +biii)	biv				
	c	Balance (3a – biv)	3c				
	d	<b>Deduction under sections</b> /54F (Specify details in item D below)	3d				
	e	LTCG on bonds or debenture (3c – 3d)				B3e	
4		m sale of, (i) listed securities (other than a unit) or zero coupon bonds wh	ere pro	oviso u	inder section		
		1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA	4	1			
	-	Full value of consideration	4a				
	b	Deductions under section 48		D:			
				Bi Bii			
		ii         Cost of improvement without indexation           iii         Expenditure wholly and exclusively in connection with transfer		Biii			
		iv Total (bi + bii +biii)		Biv			
	c	Balance (4a – biv)		4c			
	-	<b>Deduction under section 54F</b> (Specify details in item D below)		4d			
		Long-term Capital Gains on assets at B4 above (4c – 4d)		4u		B4e	
5	-	n sale of equity share in a company or unit of equity oriented fund or unit of a bu	sinoss t	rust or	which STT is	D4e	
5		under section 112A		rustor	which STT is		
	а	LTCG u/s 112A (column 14 of Schedule 112A)	5a				
	b	Deduction under sections 54F (Specify details in item D below)	5b				
	c	Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)				B5c	
6	For	NON-RESIDENTS- from sale of shares or debenture of Indian compa	ny (to	be co	mputed with		
	fore	ign exchange adjustment under first proviso to section 48)					
	a	LTCG computed without indexation benefit	6a				
	b	<b>Deduction under sections</b> /54F (Specify details in item D below)	6b				
		LTCG on share or debenture (6a-6b)				B6c	
		NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)					
7		rred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AI	) (oth	er tha	n securities		
	refe	rred to in section 112A for which column B8 is to be filled up)					
	А	In case securities sold include shares of a company other than quote	ed				
		shares, enter the following details	-	_			
		a Full value of consideration received/receivable in respect	of ia				
		b Fair market value of unquoted shares determined in th	1e				
		prescribed manner	ib				
		c Full value of consideration in respect of unquoted share	es				
		adopted as per section 50CA for the purpose of Capital Gain					
		(higher of a or b)					
		ii Full value of consideration in respect of securities other than	aii				
		unquoted shares	an	_			
		iii Total (ic + ii)	aiii				
	В	Deductions under section 48					
		i Cost of acquisition without indexation	bi				
		ii Cost of improvement without indexation	bii				
			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-RESID	l	7c – 7	d)	B7e	
	~	or NON-RESIDENTS - From sale of equity share in a company or unit of equit					
		isiness trust on which STT is paid under section 112A	y or tell	acu Iu	na or unit of a		
		a LTCG u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso]	8a				
	┢	<b>b</b> Deduction under sections 54F (Specify details in item D below)	8b				
		<ul> <li>c Long-term Capital Gains on sale of capital assets at B8 above (8a – 8b)</li> </ul>				B8c	
		om sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted	undar	chan+	or XII A)	DOC	
-			9a	cnupt	а ли-Ај		
		a LTCG on sale of specified asset (computed without indexation)					
		<b>b</b> Less deduction under section 115F (Specify details in item D below)	9b			DC	
		c Balance LTCG on sale of specified asset (9a- 9b)				B9c	
		d LTCG on sale of asset, other than specified asset	9d				
	$\vdash$	(computed without indexation)	0.0				
	-	e Less deduction under section 115F (Specify details in item D below)	9e			DUL	
		f Balance LTCG on sale of asset, other than specified asset (9d-9e)				B9f	

1	10 F	rom	ı sale	of assets	where	B1 to B9 abo	ove are no	t applicable	e						
		a				old include s e following d		a company	other th	an quot	ed				
				a Full v		f consideration		ed/receivabl	e in respe	ect of i	a				
						value of und nanner	quoted sha	ares determ	ined in th	ie i	b				
						f consideration oer section 50					c				
			ii	Gain	s (high	er of a or b)					ii			-	
	ii Full value of consideration in respect of assets other than aii unquoted shares														
	iii Total (ic + ii) aiii										]				
	_	b		ictions u			wation			h	oi 🛛			-	
			-			ion with inde ement with ir				b				-	
					•	olly and exc		connection	with tra	nsfer bi	iii			-	
				Total (bi		,				b					
	-			nce (10a		v) :tion 54D//54	F/54C/54	CA (Specify)	dotaile in it		lc			-	
			below	,)							)d				
L					-	Gains on asse		above (10c	- 10d)					B10e	
						<u>erm capital ş</u> tilized capita		asset transf	erred du	ring the	previ	ous vea	r shown		
	belo	w w	as de	posited i	n the C	apital Gains	Accounts	s Scheme wi	ithin due						
						able. If yes, t n under which					Δ	mount n	ot used for		
	51	• •	whic	h asset	deduc	tion claimed ir	Year in	1 which asset	Amou	nt utiliseo	i ne	w asset o	or remained		
			trans	sferred	1	that year	acquire	d/constructed		f Capital s account			l in Capital count (X)		
	i		017-1			/54F/54G/54G	4					0			
b	ii Am		018-1 t deer		54B e long-t	erm capital g	zains, othe	er than at 'a	ı'						
	Tota	al ai	noun	t deemed	l to be l	ong-term ca	pital gains	s (Xi + Xii +	· b)					B11	
12	Pass	Thr Pa	ough ss Thr	Income/L	oss in th	e nature of Lo is in the nature	ong Term C	Capital Gain, Ferm Capital	(Fill up sc Gain chai	hedule P	<b>ГІ) (В</b>	12a1+B1	12a2 + B12b)	B12	
	a1														
	a2	10	70 - UI	ider secul	ons othe	s in the nature r than u/s. 112	A					12			
	b	20	%			s in the nature					D12)				
13				TCG ind r DTAA		in items B1 t	o B12 but	-	able to ta	x or cha	rgeat	ole at sp	ecial rates		
	SI. No.		nount o ncome	of Item No B12 ab which in	oove in	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not	Whether TRC obtained (Y/N)	Section of I.T. Act		te as per .T. Act	Applicable rate <i>[lower of</i> (6) or (9)]		
	(1)		(2)	(3	3)	(4)	(5)	chargeable) (6)	(7)	(8)		(9)	(10)		
	I II														
	a					not chargea				1	1			B13a	
	b Tot:					chargeable t					/e ± 1	B5f⊥⊓	$86c + P7c^{-1}$	B13b	
14						1 + B12 - B1		. Au (Die	- D2C T ]	ים די שנים	τι Γ ]	ם דנים	ыс - D/с -	B14	
						nd "CAPITA		" (A10 + B1	1 <b>4)</b> (take B	14 as nil,	if loss,	)		С	
ıfo	rma	tion	abou	t deduct	ion clai	imed against	Capital C	Gains							
1	In ca	ase	of ded	luction u	/s 54/54	4B/54D/54EC	C /54F/540	G/54GA/115	F give fo	llowing	detail	S			
	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								n/yyyy						
	iv Amount deposited in Capital Gains Accounts Scheme before due date aiv														
	v Amount of deduction claimed av														
	b		Det	£ 4w 6	n of - '		Deduction	claimed u/s	34B	۲.		11/			
				of transfer						bi	_	ad/mi	n/yyyy		
		п	COST C	of new ag	incuitur	ai 18110				bii					

	c	iv v	Date of purchase of new Amount deposited in Cap Amount of deduction clai	-	cheme l	pefore d	ue de		biii	dd/mm/yy	<i>'YY</i>		
	c	v		oital Gains Accounts S	cheme l	before d	no do						
	c		Amount of deduction clai				ue da	e	biv				
	c	i							bv				
		i		Deduction	n claime	ed u/s 5	4D						
		i Date of acquisition of original asset :: Cost of purchase/ construction of new land or building for industrial								dd/mm/yy	уу		
			Cost of purchase/ constru undertaking	iction of new land or b	ouilding	for ind	istria		cii				
		-	Date of purchase of new l	and or building					ciii	dd/mm/yy	vy		
		iv	Amount deposited in Cap	oital Gains Accounts S	cheme l	before d	ue da	e	civ				
		v	Amount of deduction clai	med					cv				
	d Deduction claimed u/s												
		i	Date of transfer of origina	al asset					di	dd/mm/yy	vy		
		ii	Amount invested in species (not exceeding fifty lakh ru						dii				
		iii	Date of investment						diii	dd/mm/yy	vy		
	iv Amount of deduction claimed							div					
	e Deduction claimed u/s 54F												
		i	Date of transfer of origina	al asset					ei	dd/mm/yy	уу		
		ii	Cost of new residential ho	ouse					eii				
		iii	Date of purchase/constru	ction of new residentia	al house	•			eiii	dd/mm/yy	vy		
		iv	Amount deposited in Cap	oital Gains Accounts S	cheme l	oefore d	ue da	e	eiv				
		v	Amount of deduction clai	med					ev				
	f			Deductior	n claime	ed u/s 5	4G						
		i	Date of transfer of origina	al asset from urban ar	ea				fi	dd/mm/yy	уу		
		ii	Cost and expenses incurr	ed for purchase or con	istructi	on of ne	w ass	t	fii				
		ш	Date of purchase/constru urban area					_	fiii	dd/mm/yy	уу		
		iv	Amount deposited in Cap	oital Gains Accounts S	cheme l	before d	ue da	e	fiv				
		v	Amount of deduction clai						fv				
	g			Deduction	claime	d u/s 54	GA						
		i	Date of transfer of origina	al asset from urban ar	ea				gi dd/mm/yyyy				
		ii	Cost and expenses incurr	ed for purchase or con	istruction	on of ne	w asso	t	gii				
		iii	Date of purchase/constru	ction of new asset in S	EZ			1	giii	dd/mm/yy	уу		
		iv	Amount deposited in Cap	oital Gains Accounts S	cheme l	before d	ue da	e g	giv				
		v	Amount of deduction clai	med					gv				
	h		Dec	luction claimed u/s 1	15F (fc	or Non-	Resid	ent Ind	lians)				
		i	Date of transfer of origina	al foreign exchange as	set				hi	dd/mm/yy	уу		
		ii	Amount invested in new s	specified asset or savin	igs certi	ficate			hii				
		iii	Date of investment					I	hiii	dd/mm/yy	уу		
		iv	Amount of deduction clai	med				I	hiv				
	i	Tota	al deduction claimed (1	1a + 1b + 1c + 1d + 1	1e + 1f	+ 1g +	1h)		1i		_		
2	In c	case (	of deduction u/s 54GB,	furnish PAN of the	compa	nny							
Set-	off o	of cu	rrent year capital losse	s with current year	capita	l gains	(exclu	ding an	nounts inc	cluded in A 9a	& B 13a whic	ch is charg	
				Capital Cain of	S	hort te	rm c	pital l	loss	Long to	erm capital	l loss	Current year' capital gains
SI.	Тур	oe of	Capital Gain	Capital Gain of current year (Fill this column only if computed figure is	15%	30%		icable ate	DTAA rates	10%	20%	DTAA rates	remaining afte set off
				positive)									(9=1-2-3-4-5-6-7 8)
_				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*)	1110	*+A2c* *+A6g +A8c*)	1170	$(B4e^{*}+B5c^{*}+B7e^{*}+B8c^{*}+B9c^{*}+B9c^{*}+B12a^{*})$	(B1e*+ B2e*+B3e* +B6c*+ B9f*+ B10e*+ B11*+	B13b	

ii	i	15%	(A3e*+A4a*+A8a1+ A8a2*)						
ii		30%	(A5e*+A8b*)						
iv	capital gain	applicable rate	$(A1e^{+}+A2c^{+}+A4b^{+}+A6g^{+}+A7^{+}+A8c^{+})$						
v	7	<b>DTAA rates</b>	A9b						
v	i	10%	(B4e*+B5c*+B7e* +B8c*+B9c*+B12a*)						
vi	Long term <sup>ii</sup> capital gain	20%	(B1e*+ B2e*+B3e*+B6c*+ B9f*+B10e*+B11*+ B12b*)						
vi	ii	DTAA rates	B13b						
iy	x Total loss set	off (ii + iii + iv +	v + vi + vii + viii)						
3	K Loss remaini	ng after set off (i	- ix)						
Th	e figures of LTC	G in this table (B1	<u>special rates as per DT</u> e* etc.) are the amount special rates as per DT	s of LTC	CG computed in	respective colum	nn (B1-B 13) as re	educed by the amo	ount of L?
F In	formation abou	it accrual/receipt	of capital gain						
F In		it accrual/receipt tal gain / Date	of capital gain		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 3 (v)
F In	Type of Capit Short-term ca	tal gain / Date	le at the rate of 15%	,	-				
	Type of Capit Short-term ca <i>Enter value from</i> Short-term ca	tal gain / Date apital gains taxab m item 5vi of schedu	le at the rate of 15% de BFLA, if any.		-				
1	Type of Capit Short-term ca Enter value from Short-term ca Enter value from Short-term ca	tal gain / Date apital gains taxab m item 5vi of schedu apital gains taxab m item 5vii of sched	le at the rate of 15% <i>le BFLA, if any.</i> le at the rate of 30% <i>ule BFLA, if any.</i> le at applicable rate		-				
1	Type of Capit         Short-term ca         Enter value from         Short-term ca         Enter value from         Short-term ca         Short-term ca         Short-term ca         Short-term ca	tal gain / Date apital gains taxab m item 5vi of schedu apital gains taxab m item 5vii of sched apital gains taxab	le at the rate of 15% de BFLA, if any. le at the rate of 30% ule BFLA, if any. le at applicable rate fule BFLA, if any. t DTAA rates		-				
1	Type of Capit         Short-term ca         Enter value from         Short-term cap         Enter value from         Short-term cap         Enter value from         Long- term ca	tal gain / Date apital gains taxab m item 5vi of schedu apital gains taxab m item 5vii of sched apital gains taxab m item 5viii of schedu ital gains taxable a m item 5ix of schedu	le at the rate of 15% de BFLA, if any. le at the rate of 30% ule BFLA, if any. le at applicable rate fule BFLA, if any. t DTAA rates de BFLA, if any.	s 	-				
1 2 3 4 5	Type of Capit         Short-term ca         Enter value from         Short-term ca         Enter value from         Short-term cap         Short-term cap         Enter value from         Short-term cap         Enter value from         Long- term ca         Long- term ca         Long- term ca	tal gain / Date apital gains taxab m item 5vi of schedu apital gains taxab m item 5vii of sched apital gains taxab m item 5viii of schedu sital gains taxable a m item 5ix of schedu apital gains taxab	le at the rate of 15% de BFLA, if any. le at the rate of 30% ule BFLA, if any. le at applicable rate due BFLA, if any. t DTAA rates de BFLA, if any. ble at the rate of 10% de BFLA, if any.	5	-				

Schedule 1	chedule 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													
SI. 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)
2														
3														
Add ro	WS		1	1	1	1	1	1		1	1	1		<u> </u>
Total														

shedule 11 roviso Sl. No.	5AD(1)(b)(iii) Share/Unit Acquired	F ISIN Code	or NON-RESI Name of the Share/Unit	DENTS - From s	Sale of equity sh 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)	ity oriented fun Cost of acquisition	d or unit of a bu If the long term capital asset was acquired before 01.02.2018, - Lower of 6 and 11	siness trust on wl 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)	id under section 1 Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) -Item 8 (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 row	/S	•		•	•	•	•	•	•	•			•	•
Total														

# Schedule OS Income from other sources

					ner sources							
		- 1	ss inco	1								
				nds, Gros					1a			
	_	B		-	(bi + bii + biii + biv + bv)		1.3		1b		-	
		ŀ	i		rings Bank eposits (Bank/ Post Off	ico/ Co oporat	jvo)	·				
OTHER SOURCES			ii	Society/)		ice/ Co-operat	, DI	_				
IUO		-			ome-tax Refund		bi	-				
R SC		-			ture of Pass through incom	ne/Loss	bi	_				
HE	_		v	Others			by	7				
OT	_				om machinery, plants, bu				1c 1d		-	
		d		e of the na	ture referred to in section div + dv)	Iu						
			i		e value of sum of money re				di			
			ii		mmovable property is rec e of property	eived without	conside	eration, stamp	dii			
		ĺ	iii		mmovable property is rec ty value of property in exc				diii			
		ľ	iv	In case	any other property is realized alue of property				div			
		ľ	v	In case ar	y other property is receiv			ideration, fair	dv		-	
	┝	0	Anve		alue of property in excess on the property in excess of the property in the property of the pr	n such consider	ลเเปท		1e			
	_		-	Nature	e (pieuse specijy nature)				Ie	Amount	-	
	-	_		Family Po	nsion					Amount	-	
	-		2	гашпу го							-	
	_		_	an ha add	led as required						-	
_	<u>эт</u>				it special rates (2a+ 2b+ 2d		alatad	to SL No. 1)			2	
-	2 II	nco						-	2a			
		-			from lotteries, crossword	-	-		2a 2b		-	
		-	b		argeable u/s 115BBE (bi + credits u/s 68	- DII + DIII + DIV	bi	<b>JVIJ</b>	20		-	
		-										
					plained investments u/s 69		bii					
					plained money etc. u/s 69A		biii					
				iv Undis	sclosed investments etc. u/s	s 69B	biv					
				v Unex	plained expenditure etc. u	/s 69C	bv					
				vi Amo	unt borrowed or repaid on	hundi u/s 69D	bvi					
		ľ	c	Accumula	ted balance of recognised	provident fund	taxable	u/s 111	2c			
		ľ		S.No.	Assessment Year	Income benef	ït	Tax benefit				
				(i)	(ii)	(iii)		(iv)				
		Ī	d	Any other	income chargeable at spec	cial rate (total of	f di to d	xix)	2d			
		ľ		Divid	ends received by non-re	esident (not b	eing d	i				
				-	any) or foreign compan (1)(a)(i)	ny chargeable	u/s					
				Inter	est received from Gove	rnment or Inc	lian di	ii				
					ern on foreign currency de (1)(a)(ii)	ebts chargeable	u/s					
				Inter	est received from Infrastr geable u/s 115A(1)(a)(iia)	ructure Debt F	und di	ii				
		iv     Interest referred to in section 194LC (1)- chargeable u/s 115A(1)(a)(iiaa)@5%       v     Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)										
				Distr	ibuted income being inte							
		VI       section 194LBA - chargeable u/s 115A(1)(a)(iiac)         Income from units of UTI or other Mutual Funds dvii										
		vii specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)										
		Currency - chargeable u/s 115A(1)(a)(iii)           Income from royalty or fees for technical services dviii										
				viii receiv	ved from Government or geable u/s 115A(1)(b)(A) &	Indian concer						
•	•											

			ix bo	onds or G		ased in	t or divident or divident for the second s											
			Ir x p	icome b urchased	y way o	f divi 1 curr	dends fro ency by 1			dx								
	·		In	ncome (ot	her than d	ividend	d) received er than uni											
			to	in section	115AB) -	charge	able u/s 11	5AD(	1)(i)									
							eceived by rities refe											
			se	ection 194	LD – cha	rgeabl	e as per	prov	iso to									
	xiii       Tax on non-residents sportsmen or sports dxiii         associations chargeable u/s 115BBA         Anonymous Donations in certain cases chargeable dxiv																	
			XIV u/	/s 115BBC			Proviso 1											
			19	94LC(1)-c	hargeable u	ı/s 115	A(1)(a)(iiaa	ı)@4	%									
			xvi ai	nd registe	red in India	ı - char	rom patent rgeable u/s	115B	BF									
			xvii eł	hargeable	u/s 115BBC	<b>3</b>	of carbon			dxvii								
			<sup>xvm</sup> cł	hargeable	u/s 115E		on-Residen			dxviii								
							vidend ref u/s 115A(1			dxix								
		e		hrough in lown to be		e natur	re of incom	e fro	m oth	er sourc	es charge	able a	at sp	ecial rates	2	e		
		f			<b>d in 1 and</b> 2 (2) of table b		e, which is	char	geable	at speci	al rates ir	Indi:	a as j	per DTAA	2	f		
	ĺ			Amount	tem No.1a to 1d & 2 in	Country		Tr	as per eaty	Whether TRC	Section	Rate		Applicable				
			Sl. No.	of income	which included	name & Code	DTAA	enter 1) no charge		obtained (Y/N)	Act	per I. Act		rate [lower of (6) or (9)]				
			(1)	(2)	(3)	(4)	(5)	(	6)	(7)	(8)	(9)		(10)	_			
			I II												-			
			ns unde	er section	57 (other th	an thos	se relating t	o ince	ome ch	hargeable	e at specia	l rate:	s un	der 2a, 2b,				
	2d, 1	2e & 2		es / Dedu	ictions (in	case o	of other th	an fa	amily	39(i)								
			Delision	1)			mily pensio			3a(ii)								
		h	Deprec				ome offered		• /	3b								
		C		t expendit	ure u/s 57()	1)(Avai	ilable only	if inc	ome	3c								
			Total							3d								
				ductible u											4 5		 	
			-	ole to tax un nother so		geable a	at normal a	pplic	able r	ates (1 (	after redu	icing i	incor	ne	5 6			
	rela	ted to	DTAA	portion)	-3+4+5)	(If neg	gative take	the fig	gure to	o 4i of sci	hedule CY	LA)			7			
					-		n owning ra Intaining ra			(2 ±0) (e	mer 0 us	пи, lf	nega	uvej	/			
	8 Income from the activity of owning and maintaining race horses         A Receipts       8a																	
	в	Dedu at 8a		under sec	tion 57 in r	elation	to receipt	<sup>8</sup> 81	,									
		Amo	unts no	ot deductil				8	_									
				$\frac{\text{geable to}}{8b + 8c}$		antina	taka tha fi~	80		ofSaha	ulo CEL				80			
9						-	take the figu • sources" (					ve)			8e 9			
							e from Oth				, y neguiti	~/						
				ource Inco			From 16/6 15/9	-	From	16/9 to 5/12	/From 16 15/3		Fro	m 16/3 to 31/3				
					(i)		(ii)			iii)	(iv)			(v)				

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

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

Schedule BFLA

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

OSS	SI. 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
RD L			1	2	3	4	5
$\mathbf{v} \in$	i	Salaries	(5ii of Schedule CYLA)				
ORW	ii	House property	(5iii of Schedule CYLA)	(B/f house property loss)			
HT F DJU		Business (excluding speculation income and income from specified business)	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
BROUGI A	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)			

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			-			
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)			
	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 (2 + 2vii +2viii + 2ix + 2x + 2xi + 2xii + 2x					
	Current year's income remaining afte 5xiv + 5xv)	r set off Total of (5i + 5ii	+ 5iii + 5iv+ 5v + 5vi + 5vii	+ 5viii + 5ix + 5x +	- 5xi +5xii + 5xiii+	

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

S N		Date of Filing (DD/MM/YYYY)	House	isiness other th isiness and spec		Loss from speculative	Loss from	Short-term capital loss	Long- term	Loss from owning and	
			loss	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	business	specified business		Capital loss	maintaining race horses
1		3	4	5a	5b	5c=5a-5b	6	7	8	9	10
i	2010-11						-				
i	i 2011-12										
ii	i 2012-13										
2 i	v 2013-14										
	2014-15										
5 v	i 2015-16										
vi	ii 2016-17										
ž vi	ii 2017-18										
2 i	x 2018-19										
	2019-20										
5 x	i 2020-21										
xi	ii Total of earlier year losses b/f										
Xi	Adjustment of ii 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)
xi	2021- 22(Current v year losses to be carried forward)		(2xviii of Schedule CYLA)			(3xviii of Schedule CYLA)	(B43 of Schedule BP, if -ve)		(2x+3x+4x+ 5x) of item E of Schedule CG)	+8x) of	(8e of Schedule OS, if –ve)
x	Total loss Carried forward to future years										

Schedul	e UD Unal	osorbed depr	eciation and a	llowance under s	ection 35(4)					
Sl No	Assessment Year		Dep	oreciation	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		Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Carried		
(1)	(2)	(3)	(3a)	(4)	(5)	(6)	(7)	(8)		
i	Current Assessmen Year	t								
ii										
iii										
iv										
v	Total			(3xvi of BFLA)			(4xvi of BFLA)			

Schedule	ICDS Effect of Income Computation Disclosure Standards on profit							
Sl. No.	ICDS	Amount (+) or (-)						
(i)	(ii)	(iii)						
Ι	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							
Х	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> ( <i>if positive</i> )							
11b.	<b>Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)</b> ( <i>if negative</i> )							

## Schedule 10AA Deduction under section 10AA

	Ded	uctions in respect of u	nits located in Special Economic Zone			
ION U/S	SI	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	SI	Amount of deduction	
10A	a	Undertaking No.1		a	(item 17 of Annexure A of Form 56F for Undertaking 1)	
DEDI	b	Undertaking No.2		b	(item 17 of Annexure A of Form 56F for Undertaking 2)	
	c	Total deduction unde	r section 10AA (a + b)			c

Schedule 80G

## Details of donations entitled for deduction under section 80G

	А	Dona limit	tions entitled for 100% deduction without qualifying					
SNOIL		Nam	e and address of donee	PAN of Donee	Amo	ount of donati	ion	Eligible Amount of donation
Ĕ					<b>Donation in</b>	<b>Donation in</b>	Total	
A.					cash	other mode	Donation	
DONA'		i						
OF		ii						
ILS		iii	Total					
DETAILS	к	Dona limit	tions entitled for 50% deduction without qualifying					
_		Nam	e and address of donee	PAN of Donee	Amo	ount of donati	ion	Eligible Amount of donation

				Donation in	Total	
			cash	other mode	Donation	
i						
ii						
iii	Total					
Dona limit	tions entitled for 100% deduction subject to qualifying					
Nam	e and address of donee	PAN of Donee	Amo	ount of donati	on	Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
i						
ii						
iii	Total					
Dona limit	tions entitled for 50% deduction subject to qualifying					
Nam	e and address of donee	PAN of Donee	Amo	ount of donati	on	Eligible Amount of donation
			Donation in cash	Donation in other mode		
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		e and address of donee PAN of Donee				Eligible Amount of donation
			Donation in			
			cash	other mode	Donation	
i						
ii						
iii	Total					

## Schedule 80-IA

	Deduction in respect of profits of an undertaking referred to in section 80-	<b>a</b> 1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)	
a	IA(4)(ii) [Telecommunication services]	a2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)	
	Deduction in respect of profits of an	b1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)	
b	undertaking referred to in section 80- IA(4)(iii) [Industrial park and SEZs]	b2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)	
	Deduction in respect of profits of an	c1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)	
c	undertaking referred to in section 80- IA(4)(iv) [Power]	c2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)	
	Deduction in respect of profits of an undertaking referred to in section 80-	d1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)	
d	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]	d2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)	
e	Total deductions under section 80-IA (	(a1 +	$a^{2} + b^{1} + b^{2} + c^{1}$	+ c2 + d1 + d2) e	

#### Schedule 80-IB 00 TD

Deductions	under	section	80-IB	

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

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

9	Dod	uction in respec	et of und	lertaking located in	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
a	Deu	uction in respec		iei taking locateu in	SIKKIII	a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
h	Dod	uction in rospo	of und	lartaking lagatad in	Himachal Pradesh	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
U	Deu	uction in respec	ct of une	iertaking locateu m	Tilinachai I Laucsh	b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
					c1	Undertaking no. 1	(30 of Form 10CCB of th undertaking)	
c	Ded	uction in respec	ct of und	lertaking located in	Uttaranchal	c1	Undertaking no. 2	(30 of Form 10CCB of th undertaking)
d	Ded	uction in respec	ct of und	lertaking located in	North-East			
			da1	Undertaking no. 1				
	da	Assam	da2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	db	Arunachal	db1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
	ab	Pradesh	db2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	da	Maninur	dc1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
	dc	Manipur	dc2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	dd	Mizoram	dd1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
	uu	WIIZOF AIII	dd2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	de	Meghalaya	de1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
	ue	wiegnalaya	de2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	df	Nagaland	df1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
	ui	1 agaianu	df2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	dσ	Tripura	dg1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
	ug	i i pui a	dg2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	dh	Total deductio	n for un	dertakings located	dh			
e	Tota	l deduction un	der secti	on 80-IC or 80-IE (	$(\mathbf{a} + \mathbf{d} + \mathbf{c} + \mathbf{d}\mathbf{h})$	e		

Schedule VI-A

Deductions under Chapter VI-A

	1	Part	B- Deduction in respect	t of certain pays	men	ts		
SNOL		Pleas 2020						
DUCI		a	80C		b	80CCC		
AL DED		c	80CCD(1)		d	80CCD(1B)		
TOT		e	80CCD(2)		f	80D		

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	g	80DD			h	SODDB			
	i	80E			j	<b>SOEE</b>			
	k	80EEA			1	<b>80EEB</b>			
	m	80G			n	80GG			
	0	80GGC							
	Tota	al Deduction u	ınder Part	B (total of a to o	)			1	
2	Part	C- Deduction	n in respect	of certain incor	nes				
	р	80-IA	(e of S	chedule 80-IA)	Ç	80-IAB			
	r	80-IB	(m j of S	Schedule 80-IB)	S	80-IBA			
	t	80-IC/ 80-IE	(e of Sched	dule 80-IC/ 80-IE)	ι	80JJA			
	v	80JJAA		v) +5II of Annexur form 10DA]	<sup>e</sup> v	/ 80QQB			
	x	80RRB							
	Tota	al Deduction <b>u</b>	ınder Part	C (total of p to x	<b>K</b> )			2	
3	Part	t CA and D- D	Deduction in	n respect of othe	er in	comes/other deduction			
	i 80TTA			I	i 80TTB				
	iii	80U							
	Tot	al Deduction	3						
4	Tota	al deductions	under Cha	pter VI-A (1 + 2	+ 3)	)		4	

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

1	Total Income as per item 14 of PART-B-TI	Fotal Income as per item 14 of PART-B-TI							
2	Adjustment as per section 115JC(2)								
	Deduction claimed under any section included in Chapter VI- a A under the heading "C.—Deductions in respect of certain incomes"	2a							
	b Deduction claimed u/s 10AA								
	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 tha	4							

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

euule A	computation	or tax crear	t under section 115	<b>5</b> D		
1 Ta	x under section 115JC in as	ssessment ye	ar 2021-22 (1d of F	Part-B-TTI)		1
2 Ta	x under other provisions of	the Act in a	ssessment year 202	21-22 (2i of Part-B-TT	TI)	2
ent	nount of tax against which o ter 0]					3
	ilisation of AMT credit Aventioned in 3 above and can					subject to maximum of amoun
S.	Assessment Year		AMT Cred	lit	AMT Credit	
No	. (A)	Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	Utilised during Current Assessment Ye (C)	(D)=(B3)-(C)
i	2013-14					
ii	i 2014-15					
ii	i 2015-16					
iv	v 2016-17					
v	2017-18					
v	i 2018-19					
vi	ii 2019-20					
vi	ii 2020-21					
vi	ii Current AY (enter 1 -2, if 1>2 else enter 0)					
iz	x Total					
5 An	nount of tax credit under se	ection 115JD	utilised during the	e year [total of item n	o 4 (C)]	5
6 An	nount of AMT liability avai	lable for cre	dit in subsequent a	ssessment years [tota	l 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)					f pe	rso	n	Relationship	Amount (Rs)	Head of Income in which included	
1													
2													
3													

## Schedule SI

	SI N	Section	Ø	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)		15	(part of 5vi of Schedule BFLA)	
	3	115AD(STCG for FIIs on securities where STT not paid)		30	(part of 5vii of Schedule BFLA)	
	4	112 proviso (LTCG on listed securities/ units without indexation)		10	(part of 5x of Schedule BFLA)	
ATE	5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)		10	(part of 5x of Schedule BFLA)	
AL R	6	115AC (LTCG for non-resident on bonds/GDR)		10	(part of 5x of Schedule BFLA)	
SPECIAL RATE	7	115AC (Income of non-resident from bonds or GDR purchased in foreign currency)		10	(part of 2dix of Schedule OS)	
S	8	115ACA (LTCG for an employee of specified company on GDR)		10	(part of 5x of Schedule BFLA)	
	9	115AD (LTCG for FIIs on securities)		10	(part of 5x of Schedule BFLA)	
	10	115E (LTCG for non-resident Indian on specified asset)		10	(part of 5x of Schedule BFLA)	
	11	112 (LTCG on others)		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)		10	(5(x) of Schedule BFLA)	
	13	STCG Chargeable at special rates in India as per DTAA			(part of 5ix of Schedule BFLA)	

14	LTCG Chargeable at special rates in India as per DTAA		la aut of Suii of
14	1100 chargeable at special facts in findia as per D 1777		(part of 5xii of Schedule BFLA)
15	115BB (Winnings from lotteries, puzzles, races, games etc.)	30	(2a of Schedule OS)
16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	60	(2b of Schedule OS)
17	115BBF (Tax on income from patent)		
	A Income under head business or profession	10	(3e of Schedule BP)
	B Income under head other sources	10	(2dxvi of Schedule OS)
18	115BBG (Tax on income from transfer of carbon credits)		
	A Income under head business or profession	10	(3f of Schedule BP)
	B Income under head other sources	10	(2dxvii of Schedule OS)
19	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	10	(part of 2dviii of Schedule OS)
20	Income from other sources chargeable at special rates in India as per DTAA		(part of 2f of Schedule OS)
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ $15\%$	15	(part of 5vi of Schedule BFLA)
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	30	(part of 5vii of Schedule BFLA)
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A	10	(part of 5x of Schedule BFLA)
	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%	20	(part of 5xi of Schedule BFLA)
26	Pass through income in the nature of income from other source chargeable at special rates ( <i>Drop down to be provided in e-filing utility</i> )		(2e of Schedule OS)
		Total	

Schedule IF

Information regarding partnership firms in which you are partner

	Nu	mber of firms in whic	ch you are partner					
ICH	SI.	Name of the Firm	PAN of the firm	Whether the firm is liable for audit?	Whether section 92E is applicable to firm?	Percentage Share	Amount of share in the profit	Capital balance on 31 <sup>st</sup> March in the firm
IN WHICK	No.			(Yes/No)	to firm? (Yes/ No)	in the profit of the firm	i	ii
RT	1							
RMS PAJ	2							
FI	3							
	4	Total						

Schedule EI

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

	1	Inter	est i	ncome							1	
	2			ss Agricultural 1 7B or 8 of I.T. R	receipts (other th cules)	an income to be	excluded under	r rule I				
		i	Expe	enditure incurre								
		iii	Una	bsorbed agricul								
		iv	Agri (fror	cultural income n Sl. No. 39 of S								
ME		v	Net 4	Agricultural inc	ome for the year	(i – ii – iii+iv) (e	enter nil if loss)				2	
INCOME		vi	In ca detai	ase the net agric ils (Fill up detail	<b>cultural income f</b> is separately for ea	for the year exco ach agricultural l	eeds Rs.5 lakh, land)	please f	urnis	h the following		
			a	Name of distric	t along with pin o	code in which ag	ricultural land	is locate	d			
EXEMPT			b	Measurement o	f agricultural lar	nd in Acre						
EX			c	Whether the ag	ricultural land is	owned or held o	on lease (drop d	lown to b	e prov	vided)		
			d	Whether the ag	ricultural land is	irrigated or rai	n-fed (drop dow	vn to be p	rovid	led)		
	3	Othe	er exe	empt income (in	cluding exempt i	ncome of minor	child) (please s	pecify)			3	
	4	Inco	ome not chargeable to tax as per DTAA									
		Sl. No.										
		I										
		11										

	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	

Sche	edule P	Pass Thro	ugh Income details	from busines	s trus	t or in	vestment fund as p	er section 1	15UA, 115UB		
	SI.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	SI.	F	lead of income	Current Year income	Share of current year loss distributed by Investment fund	Net Income/ Loss 9=7-8	TDS on such amount, if any
	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)
	1.	(drop down to			Ι		se property				
		be provided)			Ii	Cap	ital Gains				
						a	Short term				
						a1	Section 111A				
						b	Long term				
Ε						b1	Section 112A				
Μ						<b>B2</b>	Sections other				
0							than 112A				
Ň					Iii		er Sources				
PASS THROUGH INCO ME						a	Dividend				
ŪG						b	Others				
٥ ۵					Iv		me claimed to be e	xempt		r	
Ηŀ						A	u/s 10(23FBB)			L	
E						B	u/s			L	
<b>A</b> S	2				T	C	u/s				
$\mathbf{P}_{\ell}$	2.				I		se property				
					li		ital Gains				
						A	Short term				
						a1 B	Section 111A			}	
						ь b1	Long term Section 112A				
						b1 b2	Sections other				
						02	than 112A				
					Iii	Oth	er Sources				
						1	Dividend				
						2	Others				
					Iv		me claimed to be e	xempt			
						a	u/s 10(23FBB)				
						b	u/s				
						c	u/s				
NOT	<b>PIE &gt;</b> Please refer to the instructions for filling out the			s schee	lule.						

Schedule- TPSA

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

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SI.	Taxpayer Identification Number	SI.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	under normal provisions in India	available in India (e)= (c) or (d) whichever is lower	relief claimed u/s 90 or 90A
1			(a)	(b)	(c)	(d)	(e)	(f)
1		1	Salary					
		ii	House Property					
		iii	Business or Profession					
		iv	Capital Gains					
		v	Other sources					
			Total					
		i	Salary					
2		ii	House Property					
2 2		111	Business or Profession					
		iv	Capital Gains					
FK		v	Other sources					
JME			Total					

Schedule TR

Summary of tax relief claimed for taxes paid outside India (available only in case of resident)

	1	Details of Tax relie	f claimed					
DIA		Country Code	Taxpayer Identification Number	(total of (c) of	aid outside India f Schedule FSI in each country)	Total tax relief availabl (total of (e) of Schedule FS respect of each country	SI in	Section under which relief claimed (specify 90, 90A or 91)
IN		(a)	(b)		(c)	(d)		(e)
DE								
OUTSIDE INDIA								
X PA								
TA			Total					
TAX RELIEF FOR TAX PAID	2	<b>Total Tax relief av</b> of 1(d))	ailable in respect of co	untry where DT	AA is applicable (se	ction 90/90A) (Part of total	2	
ELIEI	3	<b>Total Tax relief av</b> of 1(d))	ailable in respect of co	untry where DT	AA is not applicable	e (section 91) (Part of total	3	
CAXR	4		aid outside India, on w by the foreign tax auth				4	Yes/No
Ι		a Amount of tax	refunded		b Assessment yea	r in which tax relief allowe	d in I	ndia
	NO	DTE 🕨 Please refe	r to the instructions for	filling out this s	chedule.			

Schedule FA

Details of Foreign Assets and Income from any source outside India

	A1	Details of <b>H</b>	oreign Depo	ository Accou	nts held (inclu	iding any	beneficial in	nterest) at any t	ime during the rel	evant accounti	ing period)	
Ľ.	SI	Country	Country	Name of	Address of	ZIP	Account	Status	Account opening	Peak	Closing	Gross interest
- H - H	No	name	code	financial	financial	code	number		date	balance	balance	paid/credited
O S	2			institution	institution					during the		to the account
										period		during the
_∃5												period
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
EOR DI	(i)											
_	(ii)											
	A2	Details of I	oreign Cust	odial Accoun	ts held (includ	ling any b	eneficial int	terest) at any ti	me during the relev	vant accountin	g period	

A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period

SI No	Country name		intry ode	fina	me of incial itution	fin	lress of ancial titution	ZIP code	Accoun			Accou openi date	ng	Peal balan luring perio	ce bathe	losing alance	ac (drop a interes	count du lown to b nature c t/dividen demption	<b>tring the</b> e provide of amount d/proceed	d specifying viz. ds from sale vial assets/
(1)	(2)	(	3)	(	(4)		(5)	(6)	(7)	(8)	)	(9)		(10)	)	(11)			(12)	
(i)																				
(ii)																				
A3											1								1	ing period
SI No	Country name		untry	code	Nam enti		Address of entity	ZIP code	Nature of entity		ring e	Initia value the vestm	of in 1ent d	eak va of ivestm uring perio	ient the	osing alue	amo paid/c with re the ho	gross ount redited spect to olding he perioo	proceed or red investry the	tal gross ds from sale emption of nent during e period
(1)	(2)		(3)		(4	)	(5)	(6)	(7)	(8)	)	(9)		(10)	) (	11)	(1	.2)		(13)
(i)																				
(ii)							~													
A4	Details o accountin			Cash Va	alue Ins	suran	ce Contr	act or	Annuity	Contra	ct held	i (inc	luding	any	beneficia	al inter	est) at a	ny time	during t	the relevant
Sl No	Country name	01		code	institu	ution i ance o	nancial in which contract	fina	ress of ancial itution	ZI	P code	9	Date contr		surrend	ash val ler valu contract	e of the	paid/c	contract	ith respect during the
(1)	(2)		(3)			held (4)	1		(5)		(6)		(7)	)		(8)			perio (9)	u
(i)	. /	1	. ,			.,					. /								. /	
(ii)																				
В	Details o	f Fina	ancia	l Inter	est in	any I	Entity he	eld (in	cluding	any be	neficia	al int	erest)	at ar	ny time	during	g the re	elevant	account	ing period
Sl No	Country	Zip	Nat	ure of	Name	and	Nature of	Intere			Tota	l	Inco	ome	Nature	of I	ncome t	axable a	nd offere	ed in this
	Name	Code	e	ntity			Direct/ B				estme				Incom	e		retu		
	and code				the Ei	ntity	owi Benef		hel	d	cost) (i rupees		from : Inter				Amoun		chedule where	Item number of
	couc						Dener	iciai y			rupees	"	inter	rest					offered	schedule
(1)	2(a)	2(b)		(3)	(4)	)	(:	5)	(6	)	(7)		(8	3)	(9)		(10)		(11)	(12)
(i)																				
(ii)																				
С	Details o	f Imn	nova	ble Pr	operty	held	(includi	ng an	y benefi	cial int	erest)	at ar	ıy tim	ne dur	ing the	relev	ant acc	ounting	period	1
Sl No					6 Owne			-	Total Inv			ncome	-		ture of	Ι	ncome t	axable a	nd offere	ed in this
	Name an	d Co		of the		ect/	acquis	ition	(at cos	<i>,</i> ,		ved fr		In	come		A	retu		Item
	code		r	roperty		eficial ner/			rupe	ees)	the	prope	erty				Amount		chedule where	Item number of
					Benef		7												offered	schedule
(1)	(2a)	(2	b)	(3)	(4	4)	(5	)	(6	6)		(7)			(8)		(9)		(10)	(11)
(i)																				
(ii)																				
	Details o	f any	othe	r Cap	ital As	set he	eld (inclu	uding	any ben	eficial	intere	st) at	any t	time d	luring	the rel	levant a	accounti	ing peri	od
Sl No	Country	y ZI	P Na		f Own			e of	То	tal	1	ncom			ture of					d in this
1	Name an	d Co	de	Asset		rect/	acqui	sition	Investn			ved fi		In	come			retu		
	code					eficial /ner/			cost) (in	rupees)	th	ie asse	et			Amo	ount S	chedule		Item number of
1						ficiar	y											offer	u	schedule
(1)	(2a)	(2)	b)	(3)		(4)	. (5	5)	((	6)	1	(7)			(8)	(9	)	(10)	)	(11)
(i)											1									
(ii)																				
E	Details o	of acc	ount	(s) in v	which	you ł	nave sig	ning a	uthority	held (	inclu	ding	any b	enefi	cial int	erest) :	at any	time du	ring the	e relevant
	accounti					-	-	-	-			5	-			<i>,</i>	•		-	
Sl No	Name of		Add		Country		Name		ccount				hether		(7) is	If (7)	is yes, Iı	ncome of		this return
	Institutio		of t Instit			Code			umber	Investi			come ruod is		yes,	Amou	unt	Schedule		number of
	which t account is		Instit	uuon	and Code		accour holde			during year			rued is able in		come			where offered	S	chedule
					2.540					rupe			our //		n the			onereu		
										-		ha	ands?	ac	count					
(1)	(2a)		(2)	b)	(3a)	(3b)	(4)		(5)	(6	)		(7)		(8)	(9)	)	(10)		(11)
(i)																				
(ii)										-	-		_		-			-		
														· · ·						

SI	Country	ZIP	Name and	Name	Name	Name and	Date	Whether	If (8) is yes,	If (8) is yes	, Income offer	ed in this return
No	Name and code	Code	address of the trust	and address of trustees	and address of Settlor	address of Beneficiaries	since position held	income derived is taxable in your hands?	Income derived from the trust	Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
(III)												
G			other inco d business			ny source ou	tside Ind	lia which is r	not included in			e and, (ii) incom
. ,		e hea	d business		sion address on from	ny source ou Income derived	tside Ind Natur inco	re of Wł	not included in nether taxable in your hands?			fered in this return
G Sl No	under th Country Name an	e hea	d business	or profess Name and of the pers	address on from erived	Income	Natu	re of Wł me	nether taxable in	If (6) is y	es, Income of Schedule where	fered in this return Item number of
G SI	under th Country Name an code	e hea	d business ? Code	or profess Name and of the perso whom de	address on from erived	Income derived	Natur inco	re of Wł me	nether taxable in your hands?	If (6) is y Amount	es, Income off Schedule where offered	fered in this return Item number of schedule

udent visa, an asset acquired during any previous year in which he was non-resident is not mandatory in thi schedule if no income is derived from that asset during the current previous year.

Sch	edule	e 5A	spouses governed by Portugu	ese Civil Code			
	Nam	e of the spouse					
	PAN	/Aadhaar No. o	f the spou	se			
		ether books of a se accounts are	Yes/No				
				f spouse is audited o be audited u/s 921		spouse is a partner of a firm	Yes/No
		Heads of Incon	ne	<b>Receipts received</b>	Amount apportioned in the	Amount of TDS deducted on	TDS apportioned in the
				under the head	hands of the spouse	income at (ii)	hands of spouse
		(i)		(ii)	(iii)	(iv)	(v)
	1	House Property	/				
	2	Business or pro	fession				
	3	Capital gains					
	4	Other sources					
	5	Total					

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

	Α	Details of immovable assets							
	SI.	Description	Address	Pin code	Amount (cost) in Rs.				
	No.								
	(1)	(2)	(3)	(4)	(5)				
TIE	(i)								
AND LIABILITIES	(ii)								
IA	B	Details of movable assets							
	SI.		Description		Amount (cost) in Rs.				
Z	No.								
	(1)		(2)		(3)				
SE	(i)	Jewellery, bullion etc.							
ASSETS	(ii)	Archaeological collections, drav	wings, painting, sculpture or	any work of art					
Y	(iii)	Vehicles, yachts, boats and airc	rafts						
OF	(iv)	Financial assets			Amount (cost) in Rs.				
ILS		(a) Bank (including all deposit	s)						
DETAILS		(b) Shares and securities							
DE		(c) Insurance policies							
		(d) Loans and advances given							
		(e) Cash in hand							
ĺ	С	Interest held in the assets of	a firm or association of pe	rsons (AOP) as a pa	rtner or member thereof				

	SI. 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)			
	D	Liabilities in relation to Assets at (	$\mathbf{A} + \mathbf{B} + \mathbf{C}$ )	
N	OTE	Please refer to instructions for filling	out this schedule.	

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

S. T	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
ETAIL F GS	(1)	(2)	(3)
DE			
3.7			

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

## PART-B

## Part B – TI Computation of total income

1	Sala	ries	(6of Schedule S)		1			
2	Inco	ome fi	rom house property (4 of Schedule-HP) (enter nil if loss)				2	
3	Pro	fits aı	nd gains from business or profession					
	i	busi	fit and gains from business other than speculative iness and specified business (A38 of Schedule BP) (enter f loss)	3i				
	ii		fit and gains from speculative business (3(ii) of Table E chedule BP) (enter nil if loss and take the figure to schedule )	3ii				
	iii	of S CFL		3iii				
	iv	Sch	ome chargeable to tax at special rates (3e & 3f of edule BP)	3iv				
	v		<b>al</b> (3 <b>i</b> + 3 <b>ii</b> + 3 <b>iii</b> + 3 <b>iv</b> ) (enter nil if 3v is a loss)				3v	
4	Cap	-			_			
	a	Shoi	rt term		_			
		i	Short-term chargeable (a) 15% (9ii of item E of schedule CG)					
		ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)					
OME		iii	<b>Short-term chargeable at applicable rate</b> (9iv of item E of schedule CG)					
TOTAL INCOME		iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	aiv			_	
TA		v	Total Short-term (ai + aii + aiii+aiv) (enter nil if loss)	4av	7			
TC	b	Lon	g-term					
		i	Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi				
		ii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	bii				
		iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii				
		iv	Total Long-term (bi + bii+biii) (enter nil if loss)	4biv	7			
	c	Tota	al capital gains (4av+4biv) (enter nil if loss)				4c	
5			rom other sources					
	a		income from other sources chargeable to tax at normal icable rates (6 of Schedule OS) (enter nil if loss)					
	b	Inco	me chargeable to tax at special rates (2 of Schedule OS)	5	5b			
	c		<b>me from the activity of owning and maintaining race</b> <b>es</b> ( 8e of Schedule OS) (enter nil if loss)	5	5c			_
	d	Tota	l (5a + 5b + 5c) (enter nil if loss)				5d	
6	Tota	al of h	tead wise income $(1 + 2 + 3v + 4c + 5d)$				6	
7	Los	ses of	current year to be set off against 6 (total of 2xvii, 3xvii and	l 4xvii	i oj	f Schedule CYLA)	7	
٤	Bala	ance a	<b>after set off current year losses (6</b> – <b>7)</b> (total of serial number $CYLA+5b+3iv$ )				8	
9			forward losses to be set off against 8 (total of 2xvi, 3xvi and	4xvi	of	Schedule BFLA)	9	

10	Gross Total income (8-9) (also total of serial no (i) to (xiv) of column 5 of Schedule BFLA+ 5b+ 3iv)	10	
11	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10	11	
12	Deductions under Chapter VI-A		
	<b>a Part-B, CA and D of Chapter VI-A</b> [(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>b</b> Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto iii5 of BFLA]	12b	
	<b>c</b> 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

	1	a	Tax payable on deemed total income under section 115	<b>IT</b> )	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							
		А	Tax at normal rates on 17 of Part B-TI		2a					
		В	Tax at special rates (total /of col. (ii) of Schedule-SI)		2b					
		С	<b>Rebate on agricultural income</b> [applicable if (14-15) of Par TI exceeds maximum amount not chargeable to tax]	t B-	2c					
		D	Tax Payable on Total Income (2a + 2b – 2c)						2d	
		Е	Rebate under section 87A						2e	
		F	Tax payable after rebate (2d – 2e)						2f	
		G	Surcharge		Surcha omputed marginal	before		urcharge after narginal relief		
ΤY			i @ 25% of 17(ii) of Schedule SI 2gi				ia			
COMPUTATION OF TAX LIABILITY			ii         @10% or 15%, as applicable of 2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI         2gii				iia			
AX LL			iii On [(2f) - (17(ii),2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) 2giii of Schedule SI)]]							
FΤ			iv Total (ia + iia)						2giv	
0 N		Н	Health and Education Cess @ 4% on (2f + 2giii)						2h	
OIT		Ι	Gross tax liability (2f + 2giv + 2h)						2i	
JTA	3	Gro	ss tax payable (higher of 1d and 2i)						3	
OMPU	3a		on income without including income on perquisites refer loyer, being an eligible start-up referred to in section 80-IAC (				2)(v	i) received from	3a	
C	3b	beinş	deferred - relatable to income on perquisites referred in se g an eligible start-up referred to in section 80-IAC						3b	
	4		dit under section 115JD of tax paid in earlier years (app edule AMTC)	olica	able if 2i	is mor	e tł	1an 1d) (5 of	4	
_	5	Tax payable after credit under section 115JD (3a - 4)							5	
-	6	Tax		1						
		a	Section 89 (Please ensure to submit Form 10E to claim this relief)	6	6a					
		b	Section 90/ 90A ( 2 of Schedule TR)	6	ób					
		c	Section 91 ( 3 of Schedule TR)	6	6c					
		d	Total (6a + 6b+ 6c)						6d	
	7	Net	tax liability (5 - 6d) (enter zero if negative)						7	
	8	Inte	rest and fee payable							
		a	Interest for default in furnishing the return (section 234	A)	8a					
		b	Interest for default in payment of advance tax (section 2	34E	B) 8b					
		С	Interest for deferment of advance tax (section 234C)							

[भाग II—खण्ड 3(i)]

F																	-													
			-					ishing						on 23	34F)	80	l					_								
		e	Tota	l Int	eres	t and	Fee	Paya	ble (	8a+8	b+8c	:+8d)	)										8e							
	9	Agg	rega	te lia	bility	y (7	+ 8e)																9							
	10	Tax	es Pa	id																										
8		a	Adv	ance	Tax	(fror	n col	umn 5	of 17	7A)					10a															
PAI		b	TDS	(tota	al of	colur	nn 5	of 18E	and	colui	mn 9	of 1	17C)		10b															
ES		c	TCS	(col	umn	7 of.	17D)								10c															
TAXES PAID		d	Self-	Asse	ssme	ent T	ax (f	rom c	olum	150	f 17A	)			10d															
-		e	Tota	l Ta	xes I	Paid	(10a	+10b+	-10c+	-10d)													10e					_		_
F	11	-					<u>`</u>	is grea		<u>´</u>		e ente	er ())										11							
								n 9) (R						lv cre	dited	into t	he ba	nk ac	count	9			12							
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B	13	No)												-	8															
	i.	a) D	etails	s of a	ll Ba	ınk A	ccou	ınts h	eld ir	Ind	ia at	any	time	duri	ng tł	ie pr	evio	us ye	ar (e	xclu	ding o	dorm	ant a	iccoi	ints)					
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		CPO	C afte	r pro	ocess	ing t	he re	eturn																	_					
		Rov	vs cai	ı be a	adde	d as	requ	ired																						
	ii. b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the det													ails																
	of one foreign bank account:												•			•														
		Sl. No.         SWIFT Code         Name of the Bank         Country of Loca												ocati	on						IBA	N								
			1																											
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15	I	f the	retur	n has	heen	nren	ared	by a T	'ax Re	turn	Pren	arer	TRP	) give	furt	her d	etails	belov	v											
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	1																													
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17			YME	v	Tem	ibuis	emen	t II OII	the C	JUVCI	miner	п, ап	iount	there	.01						10									-
					of A	duan		x and				Tar																		
A	-		i payi	nents				x anu	Sen-A				nacit	<u>/DD/</u>	MMA	VVVV	)	Cont	. I Ni	mhar	of Cl	allan	1		A		t (Rs			
		SI No         BSR Code         Date of Deposit (DD/MM/YYYY)         Serial Number of C												AI																
AX	(1)														(5)	)														
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В	Deta	ails o	f Tax	Dedu	icted	at So	urce	from S	Salary	[As]	per F	orm 1	16 issu	ued b	y Em	ploye	r(s)]													
	SI N	lo				on Ac		t		Na	me of	f the I	Emplo	oyer			In	come	charg	geabl	e und	er		5	Fotal	tax c	leduc	ted		
2			Ν			AN) o	f the												Sala	ries										
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TDS ON SALARY	1											(9)							(7	,										$\neg$
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I		NOT		1	Pleas	e ente	r tota	l of co	lumn	5 in	10h n	f Part	B-TT	11									I							$\neg$
				-				.,				,																		1

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)]

SI No	TDS credit	PAN/Aadhaar	TAN of	Unclaimed	TDS	TDS of the	current Fi	nancial	TDS credit beir	ng claimed	l this Y	/ear (only	Corresp	onding	TDS credit
51110	relating to	No. of Other	the	brought fo			5 Deducted		if correspondin				Receipt/wi		being carried
	self /other		Deductor/	(b/f)			FY 2020-21		for tax this year				offe		forward
	person	TDS credit	PAN/	()				•		icted u/s 1					
	[spouse as	related to	Aadhaar								,				
	per section	other person)	No. of												
	5A/other		Tenant/												
	person as per		Buyer												
	rule														
	37BA(2)]														
				Fin. Year	TDS	Deducted	Deducted	in the	Claimed in				Gross	Head of	
				in which	b/f	in own	hands of sp	oouse as	own hands	Claimed	in the	hands of	Amount	Income	
				deducted		hands	per section					ection 5A			
							any other					erson as			
							as per					A(2) (if			
							37BA(2	· · ·		aj	oplicab	ole)			
							applica	,							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		(10)		(11)	(12)	(13)
							Income	TDS		Income	TDS	PAN/			
												Aadhaar			
												No.			
i															
N	<b>OTE</b> ► Pleas	e enter total o	f column 9	in10b of I	Part B-	TTI			•	•			•	•	

D	Det	tails of Tax Collected	at Source (T	CS) [As per For	m 27D issued by	the Collector(s)]						
(r-1	SI. No.	Tax Deduction and Tax Collection Account Number of	Name of the Collector		brought forward //f)	TCS of the current fin. Year	Amount out of (5) or (6) being claimed this Year (only if corresponding	Amount out of (5) or (6) being carried forward				
HER IN		the Collector		Fin. Year in which collected	Amount b/f		income is being offered for tax this year)					
EL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
ON O	i											
	ii											
<b>NOTE</b> $\triangleright$ 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 🗲

FORM

i.

	INDIAN INCOME TAX RETURN [For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto		A	ssess	smei	nt Y	ear	
ITR-4 SUGAM	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		2	2

PA	RT A GENERAL I	NFORMA	ΓΙΟΝ													
-	) First Name	(A2) M		ame		(A3	3) Last N	ame			(	A4) Pei	mane	nt Accoun	t Number	
(A5)	) Date of Birth/Formati	on (DD/MM/Y	YYYY)	_							(	A6) Fla	t/Dooi	r/Block No	•	
(A7	/) Name of Premises/ Bu	ulding/ Villag	e		(A8)	Roa	d/Street	/Post	Offic	e	(	A9) Ar	ea/Loc	cality		
(A1	0) Town/City/District		(	(A11) Stat	te		(A1	2) Co	untry	7	(	A13) P	N Co	de/ZIP Co	de	
(A14	4) Aadhaar Number (12	2 digits)/ Aadh	aar En	rolment I	d (28 d)	igits)	) (if eligi	ole foi	· Aad	haar	(	A15) St	atus			
No.)	· · · · · · · · · · · · · · · · · · ·					a,						ndividu		HUF		
											ŀ	Firm (ot	her th	an LLP)		
(A1	6) Residential/Office Pl		with S7	TD code/			(A17) M	obile	No. 2		(	A18) E	nail A	ddress-1 (	self)	
	Mob	ile No.1									-		11			
			1 1					ТТ			- 1	Email A	aares	s -2		
( ) 1								Ļļ						<b>B</b> 0/1		
-	9) Nature of employmer blicable (e.g. Family Pen		il Govt.	□ State	Govt.		ublic Se	ctor l	Jnde	rtaking	L	Pensio	ners	U Other	s 🛛 Not	
	0) Filed u/s <i>(Tick)</i>				On or	befo	re due d	ate. 🛙	1 1 3 9	(4)-Aft	er du	e date.	] 139	(5)-Revise	l Return.	
	ase see instruction]-							,		· /		,-		(-)		
Or l	Filed in response to not	ice u/s		<b>139(9)</b>		(1) <b>C</b>	□ 148 <b>□</b>	153A		53C						
(A2	1)If revised/defective t	hen enter Re	ceipt N	0.												
		of original	retur	'n										/	/	
	MM/YYYY)				52 4 /15	20		1. 1	10(2)							
	2)If filed in response to que Number/ Documen										ter			/ /		
	you opting for new tax								Olu							
	es, please furnish date o					nowl	edgment	num	ber							
	you filing return of inc									ot requ	ired t	o furni	sh retu	ırn of inco	me? (Not	
	licable in case of firm) -															
	es, please furnish follow										<b>22</b> (1)					
	te: To be filled only if a illing one or more condi									ection I	39(1)	but fill	ng ret	turn of inc	ome due to	
	ye you deposited amoun									ore						
	rent account during the				cuing I	<b>X3</b> • <b>I</b>	croren	i one	or m	510	-	Amoun	t (Rs)	(If Yes)		
	e you incurred expendi				e of am	ount	t exceedi	ng Rs	. 2 la	khs for	for Amount (Rs) (If Yes)					
	el to a foreign country							-				Amoun	t (RS)	(II Yes)		
	e you incurred expendi					nt ex	ceeding	<b>Rs.</b> 1	lakh	on		Amoun	t (Rs)	(If Yes)		
	sumption of electricity of							<b>7</b> -	-					(11 1 05)		
	3) Whether this return : es, please furnish follow			resentativ	e asses	ssee?	(Iick)	<u> </u>	Ye	5			)			
(1)	Name of the represent	<u> </u>	011 -													
(1) (2)	Capacity of the represent															
(3)	Address of the represe															
(4)	Permanent Account N		/ Aadha	ar No. of	the rep	orese	entative									
APT	B GROSS TOTA											V	hole	- Rupee(	₹) only	
	come from Business &			ter value	from F	E8 of	Schedu	e BP			B1	1	none	Rupee	() only	
	Gross Salary (ia+ib+ic			iter varue	nomi	20 01	Scheuu	ie Di j	,		i					
- 1	a Salary as per section	/=						ia			·					
	b Value of perquisite		on 17(2)					ib								
	c Profit in lieu of sal	-						ic								
ii	Less allowances to the				n to he	prov	vided in a	-	r utili	tv)	ii					
ii iii iv	[Ensure that it is include							,	,	57						
iii	Net Salary (i – ii)										iii					
iv	Deductions u/s 16 (iva										iv					
	a Standard deduction							iva								
	b Entertainment allo		ii)					ivb								
	c Professional tax u/s		Cale :		ALOTT			ive		(7.9.)	D					
	Income chargeable und ck applicable option Se							u "Scl	i IDS	1")	B2					
<i>יי</i> 110	ck applicable option Se	n Occupied			emeu I		յու 🗖									

		ross rent received/		table va	lue during the	e year			i			
ž		ax paid to local auth	orities				ii					
PEF		nnual Value (i – ii)							iii			
õ		)% of Annual Value		-1			iv		-			
		iterest payable on b rrears/Unrealized F			ho yoor Loss 3	200/_	v vi					
HOUSE PROPERTY		icome chargeable u					VI		B3			
OH		f loss, put the figure					that can	be set-off is				
-		R 2, 00,000. To avail										
		me from Other Sou										
		ded in e-filing utilit on quarterly breaku					iena inco	ome piease				
		E- Fill "Sch TDS2"		ipplicae	ne renej jrom s	<i>Section</i> 2576						
		Deduction u/s 57(ii		amily pe	ension only)							
B5	Gros	s Total Income (B1·	+B2+B3+B4)						B5			
	To av	ail the benefit of carry	forward and se	et of loss	, please use ITR	R -3/5.						
	PAR	T C-DEDUCTIO	DNS AND T	AXAB	LE TOTAL	INCOME (	Refer to i	nstructions	for Ded	uctions limits	as per In	ncome-tax Act and
		note that the deduct		f the in	vestment/ depos	sit/ payments fo	or the per	riod 01-04-2	2020 to	31-07-2020 ca	annot be	claimed again, if
a	C1	y claimed in the AY 20 80C	)20-21)	C2	80CCC	1	C3	80CCD	(1)			
-	C1 C4	80CCD(1B)		C2	80CCD(2)		C5 C6	80D	. ,	Details to be	-	
	C4	SUCCD(IB)		05	80CCD(2)		Co	80D		filled in drop		
										down to be provided in e-		
										filing utility		
	<b>C7</b>	80DD	Details to be filled in drop	C8	80DDB	Details to be filled in drop	С9	80E				
			down to be			down to be						
			provided in e-			provided in e- filing utility						
-	C10	80EE	filing utility	C11	80EEA	juing utility	C12	80EE	B		-	
-	C13	80G	Details to be	C14	80GG		C15	80GG			-	
	010		filled in drop down to be	011			0.10					
			provided in e-									
_	616	90TT 4	filing utility	C17	00TTD		C10	001		Details to be	-	
	C16	80TTA		C17	80TTB		C18	80U		filled in the		
										drop down to be provided in		
										e-filing utility		
-	C19	Total deductions	(Add items C	to C18	8)		1				C19	Τ
	C20	Taxable Total In	come (B5 - C1	9)							C20	-
F	PAR	<b>Γ D – ΤΑΧ CON</b>	<b>APUTATIC</b>	NS A	ND TAX ST	FATUS					<u> </u>	-
		Fax payable on tota								D1		
-			r meome (C20	)								
_		Rebate on 87A								D2		
		Fax payable after R								D3		
	D4 ]	Health and Education	on Cess @ 4%	on (D3	)					D4		
	D5 ]	Fotal Tax, and Cess	( D3+D4)							D5		
F	D6 ]	Relief u/s 89 (Please	ensure to submi	t Form 1	0E to claim this	s relief)				D6	1	
┢		Balance Tax after R								D7		
┝		Fotal Interest u/s 23		,						 D8		
⊢										D0		
_		Fotal Interest u/s 23								-		
		Fotal Interest u/s 23	4C							D10		
]	D11	Fee u/s 234F								D11		
	D12	Fotal Tax, Fee and	Interest (D7 +	<b>D8</b> + <b>D</b>	9 + D10 + D11	l)				D12		
]	D13	Fotal Advance Tax	Paid							D13		
		<b>Fotal Self-Assessme</b>								D14		
		Total TDS Claimed		n 4 of S	Schedule-TDS1	and, column <b>6</b>	of Sched	lule-TDS2)		D15		
		Fotal TCS Collected		υ			.,			D16		
		Fotal Taxes Paid (D				~/				D10		
		Amount payable (D	-		7)					D18		
	D19	Refund (D17 – D12,	If D17 > D12)							D19		
		Exempt income only	for reporting	purpo	ses (If agricult	tural income is	more th	1an Rs.5,00	)0/-, us	e D20		
		(TR 3/5)	dadin a filme .	1:4.	laning water of	· · · · · · · · · · · · · · · · · · ·		I	ation 1			
	(	Drop down to be provi	uea in e-filling uti	uty ment	uoning nature of	exempt income, i	reievant c	iduse and se	споп)		1	

_	D21	Details of all	Bank Accounts held	l in India at any time dur	ing the previo	ous year (excluding do	rmant acc	ounts)				
D21       Details of all Bank Accounts held in India at any time during the previous year (excluding dorma         Name of the Bank       Sl.         IFS Code of the Bank       Name of the Bank         Account Number       i									Account for and Credit			
BAI CCO		i										
A		ii										
	1. Min	imum one acc	ount should be selected	l for refund credit.								
		ase of Refund, sing the return		selected for refund credit, th	en refund will	be credited to one of the a	account de	cided by CI	PC after			
SCH	EDU	LE BP – I	DETAILS OF IN	COME FROM BUS	INESS OR	PROFESSION						
		TION OF P	<b>RESUMPTIVE BUS</b>	SINESS INCOME UNDE			-					
S. No.		Nai	ne of Business		Business o	code		Descr	iption			
(i) E1	Gro	ss Turnover	or Gross Receipts									
121	a		-	/c payee bank draft or b	ank electroni	ic clearing system reco	eived or	E1a				
	b		electronic modes rec	eived before specified dat		ie eiem nig system ree		E1b				
E2	Pres	-	ome under section 4	4AD								
	a			ed to have been earned, w				E2a				
	b			ed to have been earned, w	hichever is h	igher		E2b E2c				
	c NO	Total (a + b FE—If Incom		ve percentage of Gross Reco	eints, it is man	datory to have a tax aud	lit under	E2C				
			R as applicable has to b		<b>T</b> ()							
COM	PUTA	TION OF P		COME FROM PROFESS	IONS UNDE	R SECTION 44ADA						
S. No.	1											
(i)	~											
E3 E4		ss Receipts	ne under section 44AD	A (50% of E3) or the amount	t claimed to ha	ve been earned, whicheve	r is	E3 E4				
LŦ	high NOT	er	is less than 50% of G	ross Receipts, it is mandator								
COM	DUT		DESUMPTIVE INC	COME EDOM COODS C	ADDIACES	UNDED SECTION 44	A T					
S.	PUIA	TION OF P	Name of Busin	COME FROM GOODS C. ess		Business code		Descr	iption			
No.									•			
(i)												
	Re	gistration	Whether owned/	Tonnage capacity of		f months for which			ne u/s 44AE for			
		). of goods	leased/ hired	goods carriage		rriage was owned/		the goods				
	<u> </u>	<u>carriage</u>		<u>(in MT)</u>	leased/l	nired by assessee			1000 per ton per nnage exceeds			
							12M7	ſ, or else (d	a) Rs.7500 per			
									ount claimed to ally earned,			
								vhichever				
(i)		(1)	(2)	(3)		(4)		(5)	)			
(a) (b)												
	dd row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)											
E5	E5 Presumptive Income from Goods Carriage under section 44AE [total of column (5)] E5 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											
E6	Sala	ry and inter	est paid to the partn	ers				E6				
E7			be filled up only by filome u/s 44AE (E5-E					E7				
E8		-			2c+E4+E7)			E8				
-					· /							
				ER/GROSS RECEIPT RE for each GSTIN No. sepa		OR GST						
E9												
- <b>D</b> /A	GST	TN No(s).						E9				
E9 E10		TIN No(s). wal value of	outward supplies as	per the GST returns filed	l			E9 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					
NOT	E > 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/YYY)
 Challan No.
 Tax paid

 Col (1)
 Col (2)
 Col (3)
 Col (4)

 R1
 Image: Col (1)
 Image: Col (2)
 Col (3)
 Image: Col (4)

 R2
 Image: Col (1)
 Image: Col (1)
 Image: Col (2)
 Image: Col (2)
 Image: Col (3)

 R3
 Image: Col (1)
 Image: Col (2)
 Image: Col (2)
 Image: Col (3)
 Image: Col (4)

 R3
 Image: Col (2)
 Image: Col (2)
 Image: Col (3)
 Image: Col (2)
 Image: Col (3)

 NOTE >
 Enter the totals of Advance tax and Self-Assessment tax in D13& D14
 Image: Col (2)
 Image: Col (2)
 Image: Col (2)

Sche	edule TCS Details of T	ax Collected at	Source [As per Form 27]	D issued by the Collec	ctor(s)]								
SI	Tax Collection Account	Name of the	Details of amount paid as	Tax Collected	Amount out of (4) being claimed								
No													
(1)	(1)         Col (1)         Col (2)         Col (3)         Col (4)         Col (5)												
Ι	I												
Ii	li												
NOT	NOTE ► 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)								
<b>S1</b>												
S2												
<b>S</b> 3												

**NOTE** 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)]

	<b>P</b>				/]			
SI.	TAN of the Deductor/ PAN/	Unclaimed TD	S brought	TDS of the current	TDS credit being claimed this	Corres	ponding	TDS credit
No.	Aadhaar No. of Tenant	forward	(b/f)	Fin. Year	Year (only if corresponding	Receipt/ v	vithdrawals	being
					receipt is being offered for tax this	off	ered	carried
					year, not applicable if TDS is			forward
					deducted u/s 194N)			
		Fin. Year in	TDS b/f	TDS Deducted	TDS Claimed	Gross	Head of	
		which deducted				Amount	Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i								
ii								
NO	<b>TE</b> Enter the total of column 6 of	Schedule TDS2 an	d column 4 o	f Schedule-TDS1 in D	15			

## 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 an	d 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:

Date :

Signature here 🗲

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

TR	ΓRP PIN (10 Digit)								Name of TRP	Counter Signature of TRP
Am	ount	to b	oe pa	aid t	o TF	Rb				

2 2

FORM	ITR-5
------	-------

## **INDIAN INCOME TAX RETURN**

[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 2 0 1

Part A-GEN GENERAL

	Na	ame													PAN			
	Is t	there any change in the	name? If yes,	pleas	e furni	ish the	e olo	l name				Lin	nited Li	iability	Partne	rship		
				•								Ide	ntificat	ion Nu	mber (I			ied
S												by ]	MCA, i	if appli	cable			
Ē		(D (D) 1 N	NI CD		(5.11)								<b></b>					
NN N	Fla	at/Door/Block No	Name of Pro	emise	s/Build	ling/V	illa	ge					Date	of form	nation (I	DDMN	<u> 1 Y Y Y Y</u>	)
FO													Dete of	foomm	enceme	nt of	husin	066
													Date		MM/Y		Dusing	C33
NAI																Í		
PERSONAL INFORMATION	Ro	ad/Street/Post Office	Area/Locali	ty			Sta	atus (fi	rm-1sub	-status	- Partners	ship Fi	rm, LL	P, loca	al autho	ority-2,		1
PEI											ther cooper society regi							J
											e, Primary							
											bank, Busin Return in 1							
											tus- Estate o							
	T.			64.4			Oth	her AJP),			1		<b>D'</b>					
	10	wn/City/District		State	-							r –	Pin	code/Z	ip code			
				Cou	ntry													
		Office Phone Number	with STD coo	le/ M	obile N	lo. 1						Mobi	le No. 2	2	•			
								E		•								
	En	nail Address -1			<b>-</b>	<u>(1) 0</u>		Email A			<b>20</b> ( <b>1</b> ) <b>1 0</b>			4.00 (8)	<b>D</b> 1	1.0.		
	(a)	Filed u/s (Tick) [Please	e see instruction	/							39(4)-Aft b)- after c				-Revised	1 Retu	urn,	
FILING STATUS		Or Filed in response to	o notice u/s								3A 🗆 15.							
STA		Whether you are a bu	siness trust?								es		ю					
ÜZ		Whether you are a inv	vestment fund	refei	rred to	in see	ctio	n 115UI	<b>B</b> ?		'es		lo					
		If revised/Defective/ in	-															
Ť.	(b)	then enter Receipt I return (DD/MM/YYY		e of	filing	origi	nal								/	/		
	'		1)					1										
															-			
		If filed in response to Number/ Document Ide												Unique Dontor	11111111	ue	1	/
		date of advance pricing		umbe		() and	u uz			100/01	uer, or n	incu u	/8 92CI	D enter	numb	er)	/	/
F		Are you opting for new		s 115	BAD?	□ Ye	S				No							
	(di)	If d) is Yes, Please furni	ish							D	ate of filir	ng of fo IM/YY		IF	Ackno numb		lgeme	nt
┢	(e)	Residential Status (Tick)	🗹 🗆 Residen	t		Non-R	esid	ent			<b>DD</b> /1V	1171/ I I			numb	vI .		
	. /	Whether assessee is loca			ional F	Tinano	cial	Service	s Centr	e and	derives in	icome s	olely ir	n conve	rtible fo	oreign	n exch	ange?
	(f)	(Tick) 🗹 🛛 Yes			No													
	(g)	Whether you are recogn	nized as start	up by	DPII'	Г								🛛 Yes			No	
	(h)	If yes, please provide st	art up recogn	ition	numbe	er allo	tted	l by the	DPIIT									
	(i)	Whether certificate from	m inter-minis	terial	board	for c	ertif	fication	is recei	ved?				□ Yes			No	
	(j)	If yes, please provide th	e certification	n num	ıber													
	(k)	In the case of non-reside	ent, is there a	-							Tick) 🗹	<b>V</b>	S				0	
		Whether you are an FII No.	I / FPI? Yes/N	o I	f yes, j	olease	pro	ovide SE	BI Reg	n.								
		Whether this return is l	being filed by	a rep	resent	ative	asse	ssee? (7	ïck) 🗹		Yes				0			
╞	,	If yes, please furnish fol			n -													
	┝	(1) Name of the repres			1	. 1		• 1 1										
	┝	(2) Capacity of the Re	-			to be p	prov	ided)										
1	L	(3) Address of the rep	resentative as	ssesse	e													

भारत का राजपत्र : असाधारण

	(4)	Perr	nanent A	ccount	Numbe	r (PAN)/Aa	dhaar N	lo. of the	represent	ative as	sessee				
(n)	Whe	ether	you are P	artner	in a fir	m? (Tick) 🗹	Í □ Yes	□ No	If ye	s, please	furnish follo	wing inf	formation		
			Nan	ne of F	irm				PAN						
(0)						equity share				evious y	ear? (Tick)	M D	Yes	D No	
(0)	If ye Nan		ase furnis Type of			formation i	n respec					Share	s transferred		
	com		company	PAN	Openi	ng balance		Shares a	cquired du	ring the y	year		ng the year	Closi	ng balance
					No. of shares	Cost of acquisition	No. of shares	Date of subscriptic / purchas	ner	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	a	1b	2	3	4	5	6	7	<u>135uc)</u>	9	10	11	12	13
		-	10	_		-		0			-	10			10
	a	Whe	ther liabl	e to m	aintain (	accounts as	ner sect	ion 44 A A '	? (Tick)		Yes				
							-			_	AE/44B/44BB/			□ Ye	s 🗆
	a2	No				0	•								
	a2i		o, whethe es? <i>(Tick)</i>			ar Total sal □ No	es/turn	over/gross	receipts o	of busin	ess exceeds Re	s.1 cror	e but does not	exceed	Rs.10
	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? ( <i>Tick</i> ) 🗹 🗋 Yes 📄 No If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital													
	a2iii	2iii 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? ( <i>Tick</i> ) ☑ □ Yes □ No													
	b	Whe	ther liabl	e for a	udit uno	ler section 4	4AB?	(Tick)	<u>א ר</u>	Yes	🗖 No				
NOIL	c					counts have information		idited by a	n account	tant? (T	ick) 🗹 🛛 🖸	Yes	□ No		
MA		(i)	Date of	furnis	hing of	the audit re	port (	DD/MM/Y	YYY)	/	/				
FOR		(ii)	Name o	f the a	uditor s	igning the t	ax audi	t report							
AUDIT INFORMATION		(iii)		-		ne auditor									
AUI		(iv)	Name o	f the a	uditor (	proprietors	hip/ firı	n)							
		(v)	Proprie	etorshi	p/firm r	egistration	number								
		(vi)	Permar	nent Ao	count N	Number (PA	N)/Aad	haar No. o	of the aud	litor (pr	oprietorship/	firm)			
		(vii)	Date of	audit	report										
	di	Are	you liable	for A	udit u/s	92E? 🗆 🤉	Yes		0						
	dii		/ /		r the ac	counts have	been		□ Yes		🗆 No	Dat	e of furnishing		eport?
	un		ted u/s 92		hor and	lit roport ur	dor the	Incomo te				on fur	DD/MM/ hished such rej		vos plosso
	diii					) (Please see			ax Act, in		filetilet nave y	ou iuii	lisheu suen rej	JUI L. II	es, picase
								]							
		SI	. No.	S	ection	Code					D	ate (D	D/MM/YYY	(Y)	
ы	e	10.11						. ,							
SUS		It lia	ble to aud Act an				an the I (DD/MI		Act, mer		e Act, section	and dat	e of furnishing	g the au MM/Y	
IL/S															/
PARTNERS/ MEMBERS/TRUST INFORMATION	А	Whe No	ther ther	e was a	any char	ige during t	he prev	ious year i	n the par	tners/m	embers of the	tirm/A	OP/BOI (Tick)		Yes ∟
1EM UMA					and coop	perative bar	ks give	details of ]	Managing	g Comm	ittee) If Yes, j	provide	the following	details	
FOF			Name of t Partner/n		r	Adm	itted/R	etired D	ate of adr	nission/1	retirement	Percent	age of share (i	f detern	ninate)
NER		1.													
<b>NRT</b>		2.													
P	В		v membe	r of th	e AOP/I	BOI/executo	or of A.J	P a foreigr	1 company	v? (Tick		es E	] No		

[	С				ge of share of the foreig	-	•					
		W	hethe	er total income of any	member of the AOP/B	OI/exec	utor of AJP (	excludi	ng his sha	re from such	association	or body or
	D	ex	ecuto	or of AJP) exceeds the	maximum amount whi	ch is no	t chargeable	to tax in	1 the case	of that memb	er? (Tick)	∬ □Yes
			No									
-		-		lars of persons who w	ere partners/ members	in the f	ïrm/AOP/B(	)I or set	tlor/trust	ee/beneficiary	in the trus	t or executors
	Е	in	the c	ase of estate of deceas	ed / estate of insolvent a	as on 31	st day of Mai	rch, 202	0 or date	of dissolution		
		<b>S.</b> ]		Name and Address	Percentage of share (if determinate)	PAN	Aadhaar Number/ Enrolment Id (if eligible for Aadhaar)	Desi Pa Ident Numbe	gnated rtner ification er, in case er in LLP	Status (see instructions)	Rate of Interest on Capital	Remuneration paid/ payable
		(1	l)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)
						-						
	F	To	be f	illed in case of persons	s referred to in section	160(1)(i	ii) or (iv)					
_		1	Wh	ether shares of the be	neficiary are determina	te or kr	own?					Yes 🛛 No
tion		2	Wh	ether the person refer	red in section 160(1)(iv	) has Bı	isiness Incon	ne?				Yes 🛛 No
sec			Wh	ether the person refe	rred in section 160(1)(i	v) is de	clared by a V	Will and	or is ex	clusively for	a	Yes 🛛 No
o in iv)		3			relative of the settlor an		the only trus	t declar	ed by the	settlor?		res 🗆 No
ed t or (		4	Plea		ng details (as applicable	<i>,</i>						
ons referred to ir 160(1)(iii) or (iv)			(i)		eficiaries have income						□ Y	es 🛛 No
s ref 0(1)			(ii)		nt income or any part				a trust d	eclared by an	<sup>ıy</sup> ⊓ v	es 🛛 No
son: 16(			()		uch trust is the only tru				6	.1		
For persons referred to in section 160(1)(iii) or (iv)			(iii)	of relatives/member	s non-testamentary trus of HUF of the settlor n	nainly d	ependent on	him/Fa	mily?			es 🛛 No
Fo					is created on behalf o						ty	
			(iv)		or any other fund creation for the employees in su				carrying	on Business of	or LY	es 🛛 No
		No	ture		ion, if more than one b				e the thre	e main activi	ties/ produc	ets (Other
r <del></del>	G				under sections 44AD, 4			muicat			iics/ produc	
IO SS	S.N			Code	Trado namo		business, if a	nv		Doca	ription	
INE	5.1	10.	_	[Please see instructio	n]	or the	ousiliess, II a	пу		Desc	ription	
NATURE OF BUSINESS	(i	i)										
Z T	(ii	i)										

Part A-BS

SOURCES OF FUNDS

# **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)

A	Sour	rces (	of Fu	ıds				
	1	Part	ners'	/ members' fund				
ſ		a	Part	ners' / members' capital	a			
		b	Rese	rves and Surplus				
			i	Revaluation Reserve	bi			
			ii	Capital Reserve	bii			
			iii	Statutory Reserve	biii			
			iv	Any other Reserve	biv			
			v	Credit balance of Profit and loss account	bv			
			vi	Total (bi + bii + biii + biv + bv)			bvi	
		c	Tota	partners'/ members' fund (a + bvi)			1c	
	2	Loai	n fun	ds				
		a	Secu	red loans				
			i	Foreign Currency Loans				
			ii	Rupee Loans				
				A From Banks				
				B From others				
				C Total ( iiA + iiB)				

[भाग II-खण्ड 3(i)]

		1	i i						1
					Total secured loans (ai + iiC)			aiii	
			b		cured loans (including deposits)				
					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	Defe	rred	tax liability			3	
		4	Adv	ances					
			i		persons specified in section 40A(2)(b) of the I. T.	i			
				Act From	others	ii		-	
					Advances (i + ii)	п		4iii	
		5			f funds $(1 + 2c + 3 + 4iii)$			5	
	В				funds				
-	~		1	d asse					
		-			s: Block	1a		-	
					eciation	1b		-	
				-	Slock (a – b)	1c		-	
					al work-in-progress	1d		-	
					(1c + 1d)			1e	
		2		stmer					
					-term investments			-	
				-	Investment in property	i			
				ii	Equity instruments				
					A Listed equities	iiA			
					B Unlisted equities	iiB			
$\mathbf{S}$					C Total	iiC			
<b>DN</b>				iii	Preference shares	iii			
APPLICATION OF FUNDS				iv	Government or trust securities	iv			
10 1				v	Debenture or bonds	v			
IOL				vi	Mutual funds	vi			
CAT				vii	Others	vii			
PLIC				viii	Total Long-term investments (i + iiC + iii + iv + v	+ vi	+ vii)	aviii	
API			b	Short	-term investments				
				i	Equity instruments				
					A Listed equities	iA			
					B Unlisted equities	iB			
					C Total	iC			
				ii	Preference shares	ii			
					Government or trust securities	iii			
				iv	Debenture or bonds	iv			
				v	Mutual funds	v			
					Others	vi			
				vii	<b>Γotal Short-term investments (iC + ii + iii + iv + v</b>	+ vi)		bvii	
			-		investments (aviii + bvii)			2c	
		3			ssets, loans and advances				
			a	Curr	ent assets				

1		i	Inv	ento	ries					
	ŀ	-			r materials	iA			-	
					k-in-progress	iB			-	
					shed goods	iC			-	
					k-in-trade (in respect of goods acquired	iD			-	
			U	for t	rading)	ID.			_	
					es/consumables including packing erial	iE				
					se tools	iF				
			G	Oth	ers	iG				
			Н	Tota	$\mathbf{i} (\mathbf{i} \mathbf{A} + \mathbf{i} \mathbf{B} + \mathbf{i} \mathbf{C} + \mathbf{i} \mathbf{D} + \mathbf{i} \mathbf{E} + \mathbf{i} \mathbf{F} + \mathbf{i} \mathbf{G})$				iH	
	Ī	ii	Sun	dry	Debtors					I
	Ī		A	Ou	tstanding for more than one year	iiA				
			B	Oth		iiB				
			С	Tot	al Sundry Debtors				iiC	
	Ī	iii	Cas		d bank balances					1
	Ī		A	Bala	nce with banks		iiiA			
			В	Casl	n-in-hand		iiiB	1		
				Oth			iiiC	1		
			D	Tota	l Cash and cash equivalents (iiiA + iiiB +	iiiC)		1	iiiD	
	ľ	iv			urrent Assets	,			aiv	
	Ī	v	Tot	al cu	rrent assets (iH +iiC + iiiD + aiv)				av	
I	b I	Loan	s an	d ad	vances					
		1			es recoverable in cash or in kind or for	bi				
	-				be received s, loans and advances to corporate and				_	
			oth		, toans and advances to corporate and	bii				
			oun	21.5					_	
1		iii			with Revenue Authorities	biii				
			Bal	ance	with Revenue Authorities i + bii + biii)	biii			biv	
		iv	Bal Tot	ance al (b		biii			biv	
	-	iv	Bal Tot Loa	ance al (b ns a	i + bii + biii)	biii va			biv	
	-	iv	Bal Tot Loa a	ance al (b ns a for t	i + bii + biii) nd advances included in biv which is				-	
	c	iv	Bal Tot Loa a b	ance al (b ns a for t not f	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession	va			biv 3c	
		iv v Total	Bal Tot Loa a b	ance al (b ns a for t not f + bi	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession	va			-	
		iv v Total Curre	Bal Tot Loa a b (av	ance al (b ns a for t not f + bi iabil	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v)	va			-	
		iv v Total Curre	Bal Tot Loa a b (av ent	ance al (b ns a for t not f + bi liabil	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions	va			-	
		iv v Total Curre	Bal Tot Loa a b (av ent	ance al (b ns a for t not f + bi iabil rent Sund	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities	va			-	
		iv v Total Curre	Bal Tot Loa a b (av ent	ance al (b ns a for t for t + bi iiabil rrent Sun( 1	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors	va vb			-	
		iv v Total Curre	Bal Tot Loa a b (av ent	ance al (b ns a for t not f + bi iiabil rrent Suno 1 2	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year	va vb			-	
		iv v Total Curre	Bal Tot Loa a b (av ent	ance al (b ns a for t not f + bi iabil rrent Sunc 1 2 3	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others	va vb			-	
		iv v Total Curre	Bal Tot Loa a b (av ent Cui A B	ance al (b ns a for t hot f + bi liabil rrent Sund 1 2 3 Lial	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2)	va vb 1 2 A3			-	
		iv v Total Curre	Bal Tot Loa a b (av ent A Cui A B C	ance al (b ns a for t for t + bi iiabil rent Suno 1 2 3 Lial Inter	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets	va vb 1 2 A3 iB			-	
		iv v Total Curre	Bal Tot Loa a b (av ent Cui A B C D	ance al (b ns a for t not f + bi iiabil rent Sund 1 2 3 Lial Inter Inter	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets rest Accrued and due on borrowings	va vb 1 2 A3 iB iC			-	
		iv v Total Curre	Bal Tot Loa a b (av Cui A B C D E	ance al (b ns a for t not f + bi iabil rent Sund 1 2 3 Lial Intee Intee	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets rest Accrued and due on borrowings rest accrued but not due on borrowings	va vb 1 2 A3 iB iC iD			3c	
		iv v Total Curre	Bal Tot Loa a b (av ent Cui A B C D E F	ance al (b ns a for t not f + bi liabil rent Sund 1 2 3 Lial Inte Inte Otho	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets rest Accrued and due on borrowings rest accrued but not due on borrowings me received in advance	va vb 1 2 A3 iB iC iD iE			-	
		iv v Total Curro i	Bal Tot Loa a b (av ent Cui A B C D E F G	ance al (b ns a for t not f + bi liabil rent Sund 1 2 3 Lial Inte Inte Otho	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets rest Accrued and due on borrowings rest accrued but not due on borrowings me received in advance er payables ll (A3 + iB + iC + iD + iE + iF)	va vb 1 2 A3 iB iC iD iE			3c	
		iv v Total Curro i	Bal Tot Loa a b (av ent Cui A B C D E F G Pro A	ance al (b ns a for t not f + bi iabil rent Sun( 1 2 3 Lial Inte Inte Inte Inte Oth Tota visio Prov	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets rest Accrued and due on borrowings rest accrued but not due on borrowings me received in advance er payables ll (A3 + iB + iC + iD + iE + iF) ns vision for Income Tax	va vb 1 2 A3 iB iC iD iE			3c	
		iv v Total Curro i	Bal Tot Loa a b (av ent Cui A B C D E F G Pro A	ance al (b ns a for t not f + bi iabil rrent Sun( 1 2 3 Lial Inter Inter Inter Inter Visio Prov Prov	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets rest Accrued and due on borrowings rest accrued but not due on borrowings me received in advance er payables Il (A3 + iB + iC + iD + iE + iF) ns vision for Income Tax vision for Leave	va vb 1 2 A3 iB iC iD iE iF			3c	
		iv v Total Curro i	Bal Tot Loa a b (av ent Cui A B C D E F G Pro A B	ance al (b ns a for t not f + bi iiabil rrent Sund 1 2 3 Lial Inter Inter Inter Inter Oth Oth Prov Prov enca	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) ities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets rest Accrued and due on borrowings rest accrued but not due on borrowings me received in advance er payables Il (A3 + iB + iC + iD + iE + iF) ns rision for Income Tax rision for Leave shment/Superannuation/Gratuity	va vb 1 2 A3 iB iC iD iE iF iF			3c	
		iv v Total Curro i	Bal Tot Loa a b (av ent Cui A Cui A Cui A Cui A B C D E F G Pro A B C	ance al (b ns a for t not f + bi iabil rent Sund 1 2 3 Lia Inte Inte Inte Inte Othe Tota Visio Prov Prov Prov	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets rest Accrued and due on borrowings rest accrued but not due on borrowings me received in advance er payables al (A3 + iB + iC + iD + iE + iF) ns rision for Income Tax rision for Leave shment/Superannuation/Gratuity er Provisions	va vb 1 2 A3 iB iC iD iE iF			3c	
		iv v Total Curro i	Bal Tot Loa a b (av ent A Cui A B C D E F G Pro A B C D E F G D C D D E D C D	ance al (b ns a for t not f + bi liabil rent Sun( 1 2 3 Lial Inter Inter Inter Inter Oth Oth Tota Oth Tota	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets rest Accrued and due on borrowings rest accrued but not due on borrowings me received in advance er payables ll (A3 + iB + iC + iD + iE + iF) ns rision for Income Tax rision for Leave shment/Superannuation/Gratuity er Provisions ll (iiA + iiB-+ iiC)	va vb 1 2 A3 iB iC iD iE iF iF			3c iG	
	d (	iv v Total Curra i i ii	Bal Tot Loa a b (av ent Cui A Cui A B C D E F G Pro A B C D Tot	ance al (b ns a for t not f + bi iabil rent Sund 1 2 3 Lial Inter Inter Inter Inter Othe Tota al (il	i + bii + biii) nd advances included in biv which is he purpose of business or profession for the purpose of business or profession v) lities and provisions liabilities dry Creditors Outstanding for more than one year Others Total (1 + 2) bility for leased assets rest Accrued and due on borrowings rest accrued but not due on borrowings me received in advance er payables al (A3 + iB + iC + iD + iE + iF) ns rision for Income Tax rision for Leave shment/Superannuation/Gratuity er Provisions	va vb 1 2 A3 iB iC iD iE iF iF			3c iG iiE	

[भाग II—खण्ड 3(i)]

		b	Deferred tax asset	4b			
		c	Debit balance in Profit and loss account/ accumulated balance	4c			
		d	Total $(4a + 4b + 4c)$			4d	
	5	Tota	al, application of funds (1e + 2c + 3e +4d)			5	
CASE			where regular books of account of business or profession wing information as on 31 <sup>st</sup> day of March, - 2021, in res				
LN	1	Am	ount of total sundry debtors		C1		
ACCOUNT	2	Am	ount of total sundry creditors	C2			
ACC	3	Am	ount of total stock-in-trade		C3		
NO	4	Am	ount of the cash balance		C4		

Part A-Manufacturing

**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)

Accou	ınt			are maintainea, otherwise jut tiems 62 to 60 as applic	uble)		_	
	1	Deb	its to	Manufacturing Account				
		Α	Ope	ning Inventory				
			i	Opening stock of raw-material	Ι			
			ii	Opening stock of Work in progress	Ii			
			iii	Total (i + ii)			Aiii	
			Purc	chases (net of refunds and duty or tax, if any)			В	
		С	Dire	ect wages			С	
		D	Dire	ect expenses (Di + Dii + Diii)			D	
			i	Carriage inward	I			
			ii	Power and fuel	Ii			
			iii	Other direct expenses	Iii			
	Е		Fact	ory 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	i
		F	Tota	al of Debits to Manufacturing Account (Aiii+B+C+D	+Evii)		F	
	2	Clos	ing S	Stock				
		i	Raw	material	2i			
		ii	Wor	·k-in-progress	2ii			
		Tota	al (2i	+2ii)	•		2	
	3	Cos	t of G	Goods Produced – transferred to Trading Account (1	F-2)		3	

Part A-Trading Account

CREDITS TO 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)

4	Revenue from operations							
	Α	Sale	s/ Gr	coss receipts of business (net of returns and refund				
	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	Tota	al (i + ii + iiic)			Aiv	
	B Gross receipts from Profession						B	

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1		-					
		С	Duti	es, taxes and cess received or receivable in respect of	goods an	d 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	Tota	al Revenue from operations (Aiv + B +Cix)			4D
	5	Clos	ing S	Stock of Finished Goods			5
	6	Tota	l of e	credits to Trading Account (4D + 5)			6
	7	Ope	ning	Stock of Finished Goods			7
	8	Purc	hase	es (net of refunds and duty or tax, if any)			8
	9	Dire	ct Ex	xpenses (9i + 9ii + 9iii)	I	Γ	9
		i	Ca	rriage inward	i		
		ii		ver and fuel	ii		
		iii	Not	ner direct expenses te: Row can be added as per the nature of Direct penses	iii		
INT	10	Duti		id taxes, paid or payable, in respect of goods and serv			
COL				tom duty			
AC				nter veiling duty	10ii		
ING				cial additional duty	10iii		
TRADING ACCOUNT			-	on excise duty	10iv		
EL (		v	Serv	rice tax	10v		
S TO		vi	VAT	Γ/ Sales tax	10vi		
DEBITS		vii	Cent	ral Goods & Service Tax (CGST)	10vii		
DE		viii	State	e Goods & Services Tax (SGST)	10viii		
		ix	Integ	grated Goods & Services Tax (IGST)	10ix		
		x	Unio	n Territory Goods & Services Tax (UTGST)	10x		
		xi	Any	other tax, paid or payable	10xi		
				al (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10vi	10xii		
	11	1		oods produced – Transferred from Manufacturing A		11	
	12	1		ofit from Business/Profession - transferred to Profit a		account (6-7-8-9-10xii-11)	12

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)

	13	Gross	profit transferred from Trading Account		13	
ACCOUNT	14	Other	income			
CO]		i	Rent	i		
		ii	Commission	ii		
LXOSS		iii	Dividend income	iii		
		iv	Interest income	iv		
AND		v	Profit on sale of fixed assets	v		
PROFIT /		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi		
PRC		vii	Profit on sale of other investment	vii		
TO		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		
CREDITS		x	Agricultural income	X		
C		xi	Any other income (specify nature and amount)			

			a	xia			
			b	xib			
			c Total (xia + xib)	xic			
		xii	<b>Fotal of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + x</b>	ic)		14xii	
_	15	Total o	f credits to profit and loss account (13+14xii)			15	
	16	Freight	outward			16	
Γ	17	Consur	nption of stores and spare parts			17	
	18	Power	and fuel			18	
	19	Rents				19	
	20	Repair	s to building			20	
	21	Repair	s to machinery			21	
	22	Compe	nsation 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			
			Contribution to any other fund	22ix			
			Any other benefit to employees in respect of which an expenditure has been incurred	22x			
INU			Fotal compensation to employees (total of 22i to 22x)			22xi	
ACCOUNT			Whether any compensation, included in 22xi, paid to non-resident	s xiia	Yes / No		
			If Yes, amount paid to non-residents	xiib		-	
AND LOSS	23	Insura	-				
1 0		i	Medical Insurance	23i		_	
		ii	Life Insurance	23ii		_	
OFIT		iii	Keyman's Insurance	23iii		_	
PRC		iv	Other Insurance including factory, office, car, goods, etc.	23iv			
TO		v	Fotal expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v	
	24	Workn	en and staff welfare expenses			24	
DEBITS	25	Enterta	inment			25	
	26	Hospita	lity			26	
	27	Confer	ence			27	
	28	Sales p	romotion including publicity (other than advertisement)			28	
Γ	29	Advert	sement			29	
	30	Commi					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	a i			
		ii	To others	ii			
		iii	Total (i + ii)			<b>30iii</b>	
F	31	Royalty					
F		i	Paid outside India, or paid in India to a non-resident other than	a i			
			company or a foreign company				
		ii 	To others	ii			
┝	20	iii	Total (i + ii)			31iii	
┝	32		ional / Consultancy fees / Fee for technical services Paid outside India, or paid in India to a non-resident other than a	a			
		i	company or a foreign company	a i			
		ii	To others	ii			

	33	Hotel,	lotel, boarding and Lodging											33		
	34	Travel	Fraveling expenses other than on foreign traveling												34	
	35	Foreig	n trav	elling	expenses										35	
	36	Convey	vance	expe	ises										36	
	37	Teleph	one e	xpens	es										37	
		Guest ]		-											38	
_		Club e													39	
-			-		on expenses	5									40	
		Schola				-									41	
		Gift	-												42	
-		Donati	on												43	
-				ixes, p	aid or pay	able t	o Gov	ernm	ent or	anv	local body (ex	cluding	g taxes on	income)		
-					se duty					v		44i	-	,	-	
				ce tax								44i	i		1	
				Sales								44ii	i		1	
		iv Cess 44iv									1					
		v Central Goods & Service Tax (CGST) 44v									-					
		vi     State Goods & Services Tax (SGST)     44vi									-					
		vi     State Goods & Services Tax (SGST)     44vi       vii     Integrated Goods & Services Tax (IGST)     44vii									1					
											-					
											-					
										44x						
-	45	Audit				<b>_</b>	1.0		<b>`</b>					,	45	
-	46			unera	tion paid to	) Part	ners	of the	firm						46	
		-			vecify nature											
-		i	1					/					i		-	
		ii											ii		-	
			Total	(i + ii	i)										<b>47iii</b>	
-	48	Bad de	bts (s	pecify	PAN/ Aadha	ar No.	of the	perso	n, if av	ailabl	e, for whom Bad	Debt fo	r amount d	of Rs. 1 lakh or more is		
-	40	claimed	and a	mount	)							<b>48i(1)</b>			-	
		i(1) i(2)										48i(2)			-	
		i(3)										48i(3)			-	
		i	(Row	s can	be added a	s requ	uired)	) Tota	l [48i(	(1)+48	8i(2)+48i(3)]	<b>48i</b>				
											aar No. is not	<b>48ii</b>				
					provide na nounts less				addro	ess)		<b>48iii</b>			-	
					Debt (48i +							40111	I		48iv	
F	49				and doubt			·)							49	
-		Other													50	
-		Profit	- befor	e inter					[15 -	(16 to	0.21 + 22xi + 23	3v + 24	to 29 + 3	80iii + 31iii + 32iii + 33 to	51	
-				5 + 46	<u>6 + 47iii + 4</u>	8iv +	49 + 5	50)]								
-	32	Interest           Paid outside India, or paid in India to a non-resident other than a         .									-					
		i company or a foreign company														
		ii 🗍	Fo otł	ners									ii			
_		iii	Fotal	(i + ii)	)										<b>52iii</b>	
Ļ	53	Deprec	ciation	1 and	amortisati	on									53	
		-			taxes (51 –	52iii -	- 53)								54	
. ¥					ent tax										55	
PROVISION FOR TAX AND					erred Tax 4 - 55 - 56)										56 57	
VISIC					4 - 55 - 50) forward fro	mnr	eviou	S VAAR							57	
PRO				0		-		•							59	
			Amount available for appropriation (57 + 58)										L			

	(0)	1										(0)	
		Transferred to reserves and surplus									60		
	61	Bala	nce ca	arried to bala	ince sheet in propri	ietor's account (	(59 – 6	0)				61	
	62	CON	<b>APUT</b>	TATION OF	PRESUMPTIVE	BUSINESS INC	COME	UNDER SECTION	ON 44A	D (Only	for Resident		
				ip Firm othe						` <b>'</b>			
		SR.	NO.		Name of Business	5		Business code			Descriptio	n	
											_		
		(i)	Gros	s Turnover o	r Gross Receipts (ia	a + ih)						62i	
		(1)			bayee cheque or a		draft	or hank electroni	c ia			021	
					m or other presc								
				becified date	in or other prese		c mou		č				
	b Any other mode ib												
		(ii) Presumptive Income under section 44AD (iia + iib)									62ii		
		()			or the amount clai		een ea	rned whichever i	s iia				
				igher	or the amount that	linea to nave b	cen ca	inter, whichever i	5 Ha				
					or the amount clai	med to have b	een ea	rned, whichever i	s iib				
		b 8% of 62ib, or the amount claimed to have been earned, whichever is iib higher											
		NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain book									oks of	accounts and	
				audit under s				-				-	
		COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only											
s		for Resident Partnership Firm other than LLP)         SR.NO.       Name of Business       Business code						[					
<b>NSE</b>		SR.	NO.		Name of Bus	iness		Busine	ss code		De	scripti	on
C													
MF			C	a Docatat								(2)	
CO				s Receipts		44404 (500/	.f ():			40 h		63i	
<b>Z</b>		(11)		-	ome under section	44ADA (50%)	01 031	, or the amount of	laimed	to nave	been earned	0311	
SR.NO.       Name of Business       Business code         (i)       Gross Receipts						ave a tax audi	t under	section 11 4R					
ΓΤ					PRESUMPTIVE II							unuer	section 44/1D
MU			NO.		Name of Bus		1000		ss code			scripti	on
ESI												<u>-</u>	
PR													
			Regi	stration No.	Whether	Tonnage capa	city N	umber of months	Presum	otive inco	me u/s 44AE		
		of goods carriage <u>owned/leased/</u> of goods carriage for which goods for the goods carriage											
	<u>hired</u> (in MT) carriage was (Computed @ Rs.1000 owned/leased/ per month in case to												
	owned/ leased/     per month in case ton       hired by assessee     exceeds 12MT, or els												
	nired by assessee exceeds 12M Rs.7500 per n												
											to have been		
											whichever is		
										<u>highe</u>	r		
		(i)		(1)	(2)	(3)		(4)		(5)			
		(a)											
		(b)											
							Fotal						
				options as neo			4412 1	latel of the later	- <b>f</b> 4 - <b>1</b> - <b>1</b>	CACHI		CACIN	
					e income from good uneration to Partne		4AE [t	iotal of column (5)	of table	04(1)]		64(ii)	
					e Income u/s 44AE							64(iii) 64(iv)	
					<i>ure lower than pres</i>		44AF	or the number of	onde a	Irriage of		· · ·	ring the year
					ory to maintain boo					a ruge 0	men ui uny l	пис ий	ing me yeur
	65	IF R	EGU	LAR BOOKS	S OF ACCOUNT C	OF BUSINESS (	OR PR	OFESSION ARE	NOT M	AINTAI	NED, furnish		
		the f	ollow	ing informati	ion for previous yea						-		
		(i)	For a	ssessee carry	ing on Business								
		a	Gros	s receipts (a1	+ a2)				ia				
			1	Through a/c	payee cheque or	a/c payee bank	draft	or bank electron	ic al				
SE					em or other pres	cribed electron	ic moo	des received befor	re				
CA		specified date											
L		Ļ		Any other mo	ode				a2				
ПО				s profit					ib				
NO ACCOUNT CASE	C Expenses ic												
Ý (	d Net profit					65i							
2 (ii) For assessee carrying on Profession													
		a		s receipts (a1	,				iia				
			1		payee cheque or								
					tem or other pres	cribed electron	ic mo	des received befor	re				
			•	specified dat						<u> </u>			
			2	Any other m	ode				a2				

	b	Gross profit	iib							
	c	Expenses								
	d	Net profit								
	(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)

	1	Met	hod of accounting employed in the previous year (Tick)		mercantile	] cas	sh	
	2	Is th	nere any change in method of accounting (Tick) 🗹		Yes	] No	)	
	3a		ease in the profit or decrease in loss because of deviation, if a closure Standards notified under section 145(2) [column 11a(			<sup>1</sup> 3a		
			rease in the profit or increase in loss because of deviation, if a closure Standards notified under section 145(2) [column 11b(			a 3b		
	4	Met	hod of valuation of closing stock employed in the previous ye	ear				1
		a	Raw Material (if at cost or market rates whichever is less w	rite 1,	if at cost write 2, if at mark	ket ra	te write 3)	
		b	Finished goods (if at cost or market rates whichever is less w	vrite 1	, if at cost write 2, if at mar	·ket r	ate write 3)	
		c	Is there any change in stock valuation method (Tick) 🗹		es 🛛 No			
		d	Increase in the profit or decrease in loss because of deviation valuation specified under section 145A	n, if aı	ny, from the method of	4d		
		e	Decrease in the profit or increase in loss because of deviation	n, if ai	ny, from the method of	4e		
	5	Ame	valuation specified under section 145A ounts not credited to the profit and loss account, being -					
			the items falling within the scope of section 28	5.		-		
			the proforma credits, drawbacks, refund of duty of	5a		-		
		U	customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits,	5b				
			drawbacks or refunds are admitted as due by the authorities concerned					
		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+5	5c+5d+5e)	5f		
ľ			ounts debited to the profit and loss account, to the extent disa	allowa	ble under section 36 due to			
		non-	-fulfilment of condition specified in relevant clauses- Premium paid for insurance against risk of damage or			-		
		a	destruction of stocks or store $[36(1)(i)]$	6a				
		b	<b>Premium paid for insurance on the health of employees</b> [36(1)(ib)]	6b				
		с	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable	6c				
			to him as profits or dividend [36(1)(ii)]	00				
		d	<b>Any amount of interest paid in respect of borrowed capital</b> [36(1)(iii)]	6d				
		e	Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e				
		f	<b>Amount of contributions to a recognised provident fund</b> [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				
ļ			Any sum received from employees as contribution to any					
		k	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				
		1	Amount of bad and doubtful debts [36(1)(vii)]	61				
			Provision for bad and doubtful debts [36(1)(viia)]	6m				
		n	Amount transferred to any special reserve [36(1)(viii)]	6n				

	_						
			Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	60			
	ľ		Amount of securities transaction paid in respect of				
		-	transaction in securities if such income is not included in business income $[36(1)(xv)]$	6р			
	ŀ		Marked to market loss or other expected loss as computed				
		-	in accordance with the ICDS notified u/s 145(2)	6q			
	-		[36(1)(xviii)] Expenditure for purchase of sugarcane in excess of the	6r			
	-		government approved price [36(1)(xvii)]	-			
	-		Any other disallowance	6s		64	
	-	-	Total amount disallowable under section 36 (total of 6a to 6s		1	6t	
		u	Total number of employees employed by the company recognized Provident Fund)	(man	latory in case company has		
			i deployed in India	i			
			ii deployed outside India	ii			
			iii Total	iii			
	7		unts debited to the profit and loss account, to the extent disal	lowa	ble under section 37		
	_		Expenditure of capital nature [37(1)]	7a			
	-		Expenditure of personal nature [37(1)]	7b			
			Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession $[37(1)]$	7c			
	-		Expenditure on advertisement in any souvenir, brochure,				
		d	tract, pamphlet or the like, published by a political party	7d			
	-		[ <i>37</i> ( <i>2B</i> )] Expenditure by way of penalty or fine for violation of any				
			law for the time being in force	7e			
			Any other penalty or fine	7f			
			Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g			
			Amount of any liability of a contingent nature	7h			
	ſ						
	-		Any other amount not allowable under section 37	7i			
		i				7j	
	8	i j	Any other amount not allowable under section 37	7i	lowable under section 40	7j	
	8	i j	Any other amount not allowable under section 37 Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account	7i disal	lowable under section 40	7j	
	8	i j	Any other amount not allowable under section 37 Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent	7i disal	lowable under section 40	7j	
	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter XVII-B         Amount disallowable under section 40(a)(ia) on account	7i disal Aa	lowable under section 40	7j	
_	8	i j	Any other amount not allowable under section 37 Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account a of non-compliance with the provisions of Chapter XVII-B	7i disal	lowable under section 40	7j	
	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of	7i disal Aa Ab	lowable under section 40	<u>7j</u>	
	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B	7i disal Aa Ab	lowable under section 40	7j	
	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account	7i disal Aa Ab Ac	lowable under section 40	7j	
_	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia), on account of         c non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account         d of non-compliance with the provisions of Chapter	7i disal Aa Ab Ac	lowable under section 40	7j	
_	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia), on account of         c non-compliance with the provisions of Chapter VIII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account         d of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(iii) on account         d of non-compliance with the provisions of Chapter         XVII-B         a Amount of tax or rate levied or assessed on the basis of	7i disal Aa Ab Ac Ad	lowable under section 40	7j	
	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia), on account of         c non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account         d of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(iii) on account         d of non-compliance with the provisions of Chapter         XVII-B         e         Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]	7i disal Aa Ab Ac Ad Ae	lowable under section 40	<u>7j</u>	
	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ib), on account of         non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account         d of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(iii) on account         d of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(iii)         f Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]         f Amount paid as wealth tax [40(a)(iia)]	7i disal Aa Ab Ac Ad Ac Af	lowable under section 40	<b>7</b> j	
	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia), on account of         c non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account         d of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(iii) on account         d of non-compliance with the provisions of Chapter         XVII-B         e         Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]	7i disal Aa Ab Ac Ad Ac Af	lowable under section 40	<u>7j</u>	
	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII of non-compliance with the provisions of Chapter XVIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVIII of the profits [40(a)(ii)]         f       Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]       f         Amount paid as wealth tax [40(a)(iia)]         g atomut paid by way of royalty, license fee, service fee etc. as per sec	7i disal Aa Ab Ac Ad Ac Af	lowable under section 40	7j	
	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ib), on account of         c non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII of         d of non-compliance with the provisions of Chapter         XVII-B         e       Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]         f       Amount paid as wealth tax [40(a)(iia)]         g       Amount paid by way of royalty, license fee, service fee         etc. as per section 40(a)(iib)       Amount of interest, salary, bonus, commission or         h       Amount of interest, salary, bonus, com	7i disal Aa Ab Ac Ad Ac Af Ag Ah	lowable under section 40	7j	
	8	i j	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII of no-compliance with the provisions of Chapter XVII of no-compliance with the provisions of Chapter XVII-B         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII of no-compliance with the provisions of Chapter XVII-B         e       Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]       f         f       Amount paid as wealth tax [40(a)(iia)]         g       Amount of interest,	7i disal Aa Ab Ac Ad Ac Ad Af Ag Ah Ai			
	8	i j A.	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40 (a)(iii) on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII of non-compliance with the provisions of Chapter XVII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII of non-compliance with the provisions of Chapter XVII of the Finance Act, 2016         Amount disallowable under section 40(a)(iii)         amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]         f       Amount paid as wealth tax [40(a)(iia)]	7i disal Aa Ab Ac Ad Ad Af Af Ah Ai o Ai)		8Aj	
	8	i j A.	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII of no-compliance with the provisions of Chapter XVII of no-compliance with the provisions of Chapter XVII-B         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII of no-compliance with the provisions of Chapter XVII-B         e       Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]       f         f       Amount paid as wealth tax [40(a)(iia)]         g       Amount of interest,	7i disal Aa Ab Ac Ad Ad Af Af Ah Ai o Ai)			
		i j A. B.	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account         of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(iii) on account         of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(iii)         amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]         f         Amount paid as wealth tax [40(a)(iia)]         g         Amount of interest, salary, bonus, commission or	7i disal Aa Ab Ac Ad Ac Ad Ad Af Ah Ai o Ai) eviou	s year but allowable	8Aj	
		i j A. B. Amo	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a from-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account         d of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(iii)         amount disallowable under section 40(a)(iii)         amount disallowable under section 40(a)(iia)]         f         Amount paid as wealth tax [40(a)(iia)]         g         Amount of interest, salary, bonus, commission or         hremuneration paid to any partner or member [40(b)]         i       Any other disallowable under section 40 in any preceding pr	7i disal Aa Ab Ac Ad Ac Ad Ad Af Ah Ai o Ai) eviou	s year but allowable	8Aj	
		i j A. B. Amo a	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII-B         e       Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]       f         f       Amount paid as wealth tax [40(a)(iia)]         g       Amount of interest, salary, bonus, commission or         remuneration paid to any partner or member [40(b)]       i         i       Any other disallowable under section 40 in any preceding pr         during the previous year       protit and loss account,	7i disal Aa Ab Ac Ad Ad Af Ai o Ai) eviou lowa 9a	s year but allowable	8Aj	
		i j A. B. Amo a	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII-B         e       Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]       f         f       Amount paid as wealth tax [40(a)(iia)]         g       Amount of interest, salary, bonus, commission or         remuneration paid to any partner or member [40(b)]       i         i       Any other disallowable under section 40 in any preceding pr         during the previous year       punts debited to the prof	7i disal Aa Ab Ac Ad Ad Ad Af Ah Ai o Ai) eviou lowa 9a	s year but allowable	8Aj	
		i j A. B. Amo a b	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a fon-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40 (a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII-B         Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]         f         Amount paid as wealth tax [40(a)(iia)]         g         Amount of interest, salary, bonus, commission or         h remuneration paid to any partner or member [40(b)]         i       Any other disallowable under section 40 in any preceding pr         during the previous year         ounts debited to th	7i disal Aa Ab Ac Ad Ad Ad Af Ai o Ai) eviou lowa 9a 9b	s year but allowable	8Aj	
		i j A. B. Amo a b	Any other amount not allowable under section 37         Total amount disallowable under section 37 (total of 7a to 7i)         Amounts debited to the profit and loss account, to the extent         Amount disallowable under section 40 (a)(i), on account         a of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ia) on account         b of non-compliance with the provisions of Chapter         XVII-B         Amount disallowable under section 40(a)(ib), on account of         c non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter VIII of the         Finance Act, 2016         Amount disallowable under section 40(a)(iii) on account of         of non-compliance with the provisions of Chapter XVII-B         e       Amount of tax or rate levied or assessed on the basis of         profits [40(a)(ii)]       f         f       Amount paid as wealth tax [40(a)(iia)]         g       Amount of interest, salary, bonus, commission or         remuneration paid to any partner or member [40(b)]       i         i       Any other disallowable under section 40 in any preceding pr         during the previous year       punts debited to the prof	7i disal Aa Ab Ac Ad Ad Ad Af Ai o Ai) eviou lowa 9a 9b	s year but allowable	8Aj	

	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOL or society on any other institution $(40.4/0)$				
	۵	BOI or society or any other institution [40A(9)] Marked to market loss or other expected loss except as	9e			
		allowable u/s 36(1)(xviii) [40A(13)] Any other disallowance	9f			
		Total amount disallowable under section 40A	91		9g	
	-	amount disallowed under section 43B in any preceding previo	ear but allowable during	יg −		
10		previous year				
		Any sum in the nature of tax, duty, cess or fee under any law	10a			
		Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other	10b			
		fund for the welfare of employees	100			
	C	Any sum payable to an employee as bonus or commission	10c			
		for services rendered Any sum payable as interest on any loan or borrowing from				
	d	any public financial institution or a State financial				
		corporation or a State Industrial investment corporation				
		Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a				
	e	primary agricultural credit society or a primary co-	10e			
		operative agricultural and rural development bank	100			
		Any sum payable towards leave encashment Any sum payable to the Indian Railways for the use of	10f			
		railway assets	10g			
		Total amount allowable under section 43B (total of 10a to 10			10h	
11		amount debited to profit and loss account of the previous yea on 43B	r bu	t disallowable under		
		Any sum in the nature of tax, duty, cess or fee under any law	11a			
		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			
		Any sum payable to an employee as bonus or commission	11.			
		for services rendered	11c			
		Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial	11d			
		corporation or a State Industrial investment corporation				
		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-	11e			
		operative agricultural and rural development bank				
	f	Any sum payable towards leave encashment	11f			
		Any sum payable to the Indian Railways for the use of railway assets	11g			
	-	Total amount disallowable under Section 43B(total of 11a to	11g)		11h	
12		unt of credit outstanding in the accounts in respect of	8/			
	a	Union Excise Duty	12a			
1	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			
1	i	Total amount outstanding (total of 12a to 12h)			12i	
13	Amo	unts deemed to be profits and gains under section 33AB or 3.	3AB/	A or 33AC	13	
14		amount of profit chargeable to tax under section 41			14	

	15		ant of income or expenditure of prior period credited or debited to the profit and loss and (net)	15	
	16	Amo	Int of expenditure disallowed u/s 14A	16	
	17	🗆 N	her assessee is exercising option under subsection 2A of section 92CE Tick)	17	
Par	t A -	- QD	Quantitative details (mandatory if liable for audit under section 44AB)		
	(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		
S		6	Raw materials		
AIL			a Opening stock	6a	
DETAILS			b Purchases during the previous year	6b	
			c Consumption during the previous year	6c	
QUANTITATIVE			d Sales during the previous year	6d	
TIT			e Closing stock	6e	
IAN			f Yield finished products	6f	
QL			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)

	A	ddress of property 1	Town/ City Sta							State			PIN	PIN Code/ Zip code			
1																	
	Ia	the property co-owned?  Yes  N	. (: <b>f %V</b> F	6" - I	0.000	ant	n fallar		datai	(a)							
	15	the property co-owned? Yes No (if "YES" please enter following details)															
	Assessee's percentage of share in the property %																
	N٤	ame of other Co-owner(s)	PAN/Aadhaar No. of Co-owner (s) Perce								tage Share in Property (%)						
	I																
X	I	1															
RT	T	ick 🗹 the applicable option] Name(s) of	PAN/Aadh	aar N	0. 0	f Tei	nant(s)	(Ple	ase	PAN/T	AN/	Aad	haar N	<b>o. of</b> [	Fenan	t(s) (if	
DPE	Ĺ	□ Self-Occupied□ Let out Tenant (if let out) see note)										TDS credit is claimed)					
E PRO		Deemed let out															
HOUSE PROPERTY	A	<b>Gross rent received or receivable or lettable value</b> (higher of the two, if let out for whole of the year, lower of the two if let out for part of the year)															
_	I	B The amount of rent which cannot be realized		1b		b.	v	•	v								
	(	C Tax paid to local authorities		1c													
	Ι	D Total (1b + 1c)		1d													
	I	Annual value (1a – 1d)									1e						
	1	Annual value of the property owned (own percentage share x 1e)															
	(	G 30% of 1f	1g														
	ł	H Interest payable on borrowed capital		1h													
	]	I Total (1g + 1h)								1i							
		Arrears/Unrealised rent received during the year less 30%															

	K     Income from house property 1 (1f - 1i + 1j)     1k																						
	Add	ress of property 2		Tov	vn/ C	City								Stat	e				PIN	Code	e/ Zip	code	;
2																							
	Is th	e property co-owned?	Yes 🛛	No	(if "	YES	5" ple	ase	ent	er foll	ow	ing	g det	ails)									
	Asse	essee's percentage of sha	re in the property	%																			
	Nan	ne of Co-owner(s)		PA	N/Aa	ıdha	ar No	). of	Co	-owne	r (	s)		Perc	centa	ge S	har	e in	Prop	erty	%		
	Ι																						
	II																						
	[Ticl	t ☑ the applicable option]	Name(s) of Tenan	tPA	N/ A	adha	ar N	o. of	fТe	enant(	s)			PAN	J/TA	N/A	adł	naar	No.	of Te	nant	(s) (if	
		Self-Occupied	(if let out)		ease s						-,				s cree							(~) (	
		Let out	Ι																				
		Deemed let out	Π																				
	A	<b>Gross rent received or</b> (higher of the two, if let				ver oj	f the t	wo,	if le	et out f	or	par	t of	the y	ear)	2a							
	В	The amount of rent whi	ich cannot be reali	zed			2b																
	С	Tax paid to local author	rities				2c																
	D	Total $(2b + 2c)$					2d																
	Е	Annual value (2a – 2d)														2e							
	F	Annual value of the pro	perty owned (own	perc	enta	ige sl	hare :	x 2e)	)							2f							
	G	30% of 2f					2g																
	Н	Interest payable on bor	rowed capital				2h																
	Ι	Total $(2g + 2h)$														2i							
	J	Arrears/Unrealised ren	t received during t	he ye	ear le	ess 3	0%									2j							
	K Income from house property 2 (2f – 2i + 2j)															2k							
3	Pass through income/ Loss if any *								3	1													
4	4 Income under the head "Income from house property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)								4														
N	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

	Α	Fror	n bus	iness or profession other than speculative business and spe	ess				
		1		t before tax as per profit and loss account (item 54, 62(ii), 6 A-P&L )	63(ii), 64	(iv)	, 65(iii) & 66(iv) of	1	
		2a	sign i	profit or loss from speculative business included in 1 (ente in case of loss) <i>[Sl. No. 66iv of Schedule P&amp;L]</i>	2	2a			
		2b		profit or Loss from Specified Business u/s 35AD included r –ve sign in case of loss)	1 in 1 2	2b			
				a House prop	erty 3	Ba			
NO				me/ receipts credited to profit and loss b Capital gain	ıs 3	ßb			
SSI		3		ant considered under other heads of c Other source ne/chargeable u/s 115BBF/ chargeable c Other source	es 3	3c			
DFE				d u/s 115BBF	3	8d			
PR(				e u/s 115BBG	3	Be			
NESS OR PROFESSION		4a	44AE Schee	t or loss included in 1, which is referred to in section OA/ 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/ 44BBB/ 44DA/ 44DB dule of Income-tax Act (other than profit from life insu ness referred to in section 115B) (Dropdown to be provided)	/ First	la			
M BUS		4b	Profi 115B	t and gains from life insurance business referred to in s	ection 4	lb			
INCOME FROM BUSINESS		4c		<b>t from activities covered under rule 7, 7A, 7B(1), 7B(1A)</b> <i>odown to be provided)</i>	and 8 4	łc			
ME		5	Incor	me credited to Profit and Loss account (included in 1) whic	h is exen	npt			
Ś			a	Share of income from firm(s)5a					
4			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	

	T T			_	
	A House prop	erty	7a		
Expenses debited to profit and loss account	B Capital gain	IS	7b		
7 considered under other heads of	C Other sourc	es	7c		
income/related to income chargeable u/s 115BBF/or u/s 115BBG	D u/s 115BBF		7d	-	
	E u/s 115BBG		7e	-	
Expenses debited to profit and loss account whi			70	-	
8a income	ten relate to exen	որւ	8a		
Expenses debited to profit and loss account whi	ich relate to exen	npt			
<sup>8b</sup> income and disallowed u/s 14A (16 of Part A-OI		1	8b		
9 Total $(7a + 7b + 7c + 7d + 7e + 8a + 8b)$			9		
10 Adjusted profit or loss (6+9)				10	
11 Depreciation and amortisation debited to profit	and loss account			11	
12 Depreciation allowable under Income-tax Act					
I Depreciation allowable under section 32(1)	(ii) and 32(1)(iia)	12i			
(column 6 of Schedule-DEP)	· · · · · ·	121			
Ii Depreciation allowable under section 32(1)		12ii			
(Make your own computation refer Appendix-	IA of IT Rules)	1211			
Iii Total (12i + 12ii)				<b>12iii</b>	
<b>13 Profit or loss after adjustment for depreciation</b>				13	
Amounts debited to the profit and loss accounts	nt, to the extent	14			
disallowable under section 36 (6t of Part A-OI)					
Amounts debited to the profit and loss accoundisallowable under section 37 (7j of Part A-OI)	,	15			
16 Amounts debited to the profit and loss accoundisallowable under section 40 8Aj of Part A-OI)		16			
Amounts debited to the profit and loss accoundisallowable under section 40A (9f of PartA-OI)		17			
Any amount debited to profit and loss account year but disallowable under section 43B (11h of	t of the previous	18			
<ul> <li>Interest disallowable under section 23 of the M Medium Enterprises Development Act, 2006</li> </ul>	,	19			
20 Deemed income under section 41		20			
Deemed income under section 32AC/	32AD/ 33AB/	20		-	
<sup>21</sup> 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33A0		21			
22 Deemed income under section 43CA		22		1	
<ul> <li>23 Any other item of addition under section 28 to 4</li> </ul>	4DB	23			
Any other income not included in profit and		23		-	
24 other expense not allowable (including incor commission, bonus and interest from firms in v a partner)	ne from salary,	24			
Increase in profit or decrease in loss on ac 25 adjustments and deviation in method of val (Column 3a + 4d of Part A- OI)					
26 Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 -	+23+24+25)	1 1		26	
27 Deduction allowable under section 32(1)(iii)		27			l
		27 28			
		20			
<ul> <li>Amount of deduction under section 35 or 35CC excess of the amount debited to profit and lo</li> <li>29 x(4) of Schedule ESR) (if amount deductible und 35CCC or 35CCD is lower than amount debited to will go to item 24)</li> </ul>	<b>ss account</b> (item ler section 35 or				
Any amount disallowed under section 40 in 30 previous year but allowable during the previous A-OI)					
Any amount disallowed under section 43B ir previous year but allowable during the previ Part A-OI)					
32 Any other amount allowable as deduction		32			
Decrease in profit or increase in loss on a 33 adjustments and deviation in method of va					
(Column 3b + 4e of Part A- OI)					
34 Total (27+28+29+30+31+32+33)				34	
35 Income (13+26-34)				35	
× - /				- <u>-</u>	1

		i	Section 44AD [62(ii) of	schedule]	36i				
		ii	Section 44ADA [63(ii) o	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	(1	tem 4 of Form 3CE)		
		x	Section 44DB		36x				
			First Schedule of Incon 115B)	ne-tax Act (other than	36xi				
		xii	Total (36i to 36xi)					36xii	
	37			ss or profession other that	an speculati	ive and	specified business	37	
		(35 + 3)	/						
				ness or profession other A, 7B or 8, if applicabl					
	30			re to 2i of item E) (38a+ 38b				ne A30	
		a Inc	ome chargeable under	Rule 7		38a			
			emed income chargeabl			38b			
		c Dee	emed income chargeabl	e under Rule 7B(1)		38c			
		d Dee	emed income chargeabl	e under Rule 7B(1A)		38d			
		e Dee	emed income chargeabl	e under Rule 8		38e			
		•		A, 7B & Rule 8 (Item No.	37)	38f		-	
				be from agriculture, after				nd .	
				egation of income as per			, /A, /D(1), /D(1A) a	39	
			a+38b+38c+38d+38e)]						
В	Com	putatio	on of income from specu	lative business					
	40	Net pro	ofit or loss from specula	tive business as per prof	fit or loss a	ccount		40	
	41	Additio	ons in accordance with s	section 28 to 44DB				41	
	42	Deduct	ions in accordance with	section 28 to 44DB				42	
	43	Income	e from speculative busin	ness (if loss, take the figure i	to 6xi of sche	dule CFL	)	B43	
С	Com	putatio	on of income from speci	fied business under secti	on 35AD				
	44	Net pro	ofit or loss from specifie	d business as per profit	or loss acco	ount		44	
	45	Additio	ons in accordance with s	section 28 to 44DB				45	
	46	Deduct	ions in accordance with which deduction u/s 35AD	section 28 to 44DB (other	er than deduc	tion unde	r section,- (i) 35AD, (ii) 3	<sup>2</sup> 46	
	47		or loss from specified b	/				47	
			tions in accordance with	,				48	
	-			ss (47-48) (if loss, take the j	figure to 7xii	of schedu	le CFL)	C49	
	50	Relevan	t clause of sub-section (5)	of section 35AD which cove				C50	
D	Income chargeable under the head 'Profits and gains from business or				r profess	sion' (A38+B43+C49)	D		
Е	Intra	Intra head set off of business loss of current year							
	SL.	Type of	Business income	Income of current year only if figure is zero			Business loss set off	Business	income remaining after set off
	<b>.</b>	- , pc 01	2 adment metho	(1)		,	(2)		(3) = (1) - (2)
			be set off (Fill this row figure is negative)				(A38)		
	ii		from speculative	(B43)					
	iii		from specified	(C49)	1				
	iv	Income	from life insurance	(4b)					
	v     business under section 115B     (40)       v     Total loss set off (ii + iii+ iv)								
	v Total loss set off $(i + iii + iv)$ vi Loss remaining after set off $(i - v)$								
		$\mathbf{L}$ Loss remaining after set off $(\mathbf{i} - \mathbf{v})$							

I         Block of assets         Plant and machinery           2         Rate (%)         15         30         40         45           3         Written dawn value on the first day of previous year (%) + (30)         (i)         (ii)         (iii)         (iii)           3         Mart induced on account of opting handled exercises of handled exer	Schedule DPM         Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable a under any other section)								
Image: space of the section of the second of the second of the section of the section of the section o		1	Block of a	issets		Plant and machinery			
3       Written down value on the first day of previous year		2	Rate (%)		15	30	40	45	
Tervious year         Image: sequence of opting for taxation under section 1158AD           3a Amount as adjusted on account of opting for taxation under section 1158AD         Image: sequence of opting for taxation under section 158AD           3b Adjusted Written down value on the first day of previous year (3) + (3a)         Image: sequence of the sequence of the sequence of the sequence of the previous year on the first day of previous year on the realization during the previous year on the first during the previous year of 7           10         Additions of a previou of 7.7         Image: during during during during the previous year on the first during the previous on a the first during the previous year of a sequence of the seq					(i)	(ii)	(iii)	(iv)	
3a       Amount as adjusted on account of opting		3		•					
for traxition under section 1158 AD         interval           3b Adjusted Written down value on the first day of previous year	_	2-							
Adjusted Writen down value on the first         Image: consideration or a period of 180 days or more in the previous year           4         Additions for a period of 180 days or more in the previous year out of 3b or 4         Image: 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. f) (result is negative)         Image: consideration or other realizations during the year out of 7           7         Additions for a period of less than 180 days in the previous year         Image: 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. f) (result in negative)         Image: consult consult on the depreciation on 4 days (1 - 8 days)           11         Depreciation on 6 at full rate         Image: consult on depreciation, if any, on 4         Image: consult on depreciation, if any, on 4           12         Additional depreciation, if any, on 7         Image: consult on depreciation (10+11+12+13+14)         Image: consult on depreciation (10+11+12+13+14)           14         Additional depreciation (15-16)         Image: consult on depreciation (15-16)         Image: consult on depreciation (15-16)           18         Proportionate aggregate depreciation and ender section shalf and depreciation (15-16)         Image: consult on depreciation (15-16)           18         Proportionate aggregate depreciation depreciation depreciation depreciation depreciat		38							
Hay of previous year (3) + (3a)		3b	Adjusted V	Written down value on the first					
Import in the previous year         Import in 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)         Import is negative)           7         Additions for a period of less than 180 days in the previous year         Import is negative)           8         Consideration or other realizations during the year out of 7         Import is negative)           9         Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result in negative)         Import is negative)           10         Depreciation on 6 at full rate         Import is negative)         Import is negative)           11         Depreciation on 9 at half rate         Import is negative)         Import is negative)           12         Additional depreciation, if any, on 7         Import is negative)         Import is negative)           13         Additional depreciation relating to import is negative)         Import is negative)         Import is negative)           14         Additional depreciation relating to import is negative)         Import is negative)         Import is negative)           13         Additional depreciation relating to import is negative)         Import is negative)         Import is negative)           14         Additional depreciation relating to import is negative)         Import is negative)         Import is negatis is negati			day of prev	vious year $(3) + (3a)$					
5       Consideration or other realization during the previous year out of 3b or 4		4							
Image: Consideration of the previous year out of 3b or 4         Image: Consideration of the previous year of the previous y	-	5							
rate to be allowed (3b + 4 - 5) (enter 0, if result is negative)       if result is negative)         7       Additions for a period of less than 180 days in the previous year       during the year out of 7         8       Consideration or other realizations during the year out of 7       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)       result in negative)         10       Depreciation on 6 at full rate       11         11       Depreciation on 9 at half rate       12         12       Additional depreciation, if any, on 7       14         13       Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days       15         15       Total depreciation (10+11+12+13+14)       16       16         16       Depreciation disallowed under section 38(2) of the LT. Act (out of column 15)       17         17       Net aggregate depreciation allowable in the event of succession and allowable in the event of succession and allowable in the event of succession and and agamation, demerger etc. (out of column 17)       19         19       Expenditure incurred in connection with transfer of asset/ assets       20         20       Capital gains/ loss under section 50*       5         21       Written down value on the last day of previous year* (6 + 9 - 15) (enter n of if									
If result is negative)       If result is negative)         7       Additions for a period of less than 180         adays in the previous year       Image: State Stat		6	Amount	on which depreciation at full					
7       Additions for a period of less than 180 days in the previous year									
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	RY								
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	IINE	7							
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	E	8	Considera	ation or other realizations					
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	MA								
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	Ę	9							
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	LA								
15       Total depreciation* (10+11+12+13+14)         16       Depreciation disallowed under section 38(2) of the L.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	Z –	10							
15       Total depreciation* (10+11+12+13+14)         16       Depreciation disallowed under section 38(2) of the L.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	PL		-						
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	NO		•						
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	NO								
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	ITA	13	Additiona	ll depreciation, if any, on 7					
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	ECI	14							
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	PRI								
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	DE	1.5							
38(2) of the I.T. Act (out of column 15)       17         17       Net aggregate depreciation (15-16)       18         18       Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)       19         19       Expenditure incurred in connection with transfer of asset/ assets       10         20       Capital gains/ loss under section 50* (5 + 8 - 3b - 4 -7 - 19) (enter negative only if block ceases to exist)       11         21       Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if       11			-						
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		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		17							
allowable in the event of succession, amalgamation, demerger etc. (out of column 17)       iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			00						
amalgamation, demerger etc. (out of column 17)       19         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		18							
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									
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									
with transfer of asset/ assets       Image: constraint 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		19							
(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			with trans	sfer of asset/ assets					
only if block ceases to exist)         21       Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if		20							
21 Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if									
previous year* $(6+9-15)$ (enter 0 if	-	21							
		41							

## Schedule DOA

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

	1	Block of assets	Land	Building	g (not includi	ng land)	Furniture and fittings	Intangible assets	Ships
Z.	2	Rate (%)	Nil	5	10	40	10	25	20
ST 422			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
Р Отнер А	3	Written down value on the first day of previous year							
DEP		Additions for a period of 180 days or more in the previous year							
		Consideration or other realization during the previous year out of 3 or 4							
RECIATI	6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)							
		Additions for a period of less than 180 days in the previous year							

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

#### Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under Schedule DEP any other section) Plant and machinery a Block entitled for depreciation @ 15 per cent 1a (Schedule DPM - 17i or 18i as applicable) b 1b Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable) SETS c Block entitled for depreciation @ 40 per cent 1c

ASS			(Schedule DPM - 17iii or 18iii as applicable)			
		d	Block entitled for depreciation @ 45 per cent			
NON			( Schedule DPM – 17iv or 18iv as applicable)			
IOL		e	Total depreciation on plant and machinery ( 1a + 1b + 1	c +1d)	1d	
IAT	2	Buil	ding (not including land)			
DEPRECIATION		a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a		
OF DE		b	<b>Block entitled for depreciation</b> ( <i>a)</i> <b>10 per cent</b> (Schedule DOA- 14iii or 15iii as applicable)	2b		
SUMMARY C		c	<b>Block entitled for depreciation (a) 40 per cent</b> (Schedule DOA- 14iv or 15iv as applicable)	2c		
W		d	Total depreciation on building (total of 2a + 2b + 2c)		2d	
SUN	3	Fur	niture and fittings(Schedule DOA- 14v or 15v as applicabl	le)	3	
	4	Inta	ngible assets (Schedule DOA- 14vi or 15vi as applicable)		4	
	5	Ship	os (Schedule DOA- 14vii or 15vii as applicable)	5		
	6	Tota	al depreciation ( 1e+2d+3+4+5)		6	

Schedule DCG

#### Deemed Capital Gains on sale of depreciable assets

1	Plar	nt and machinery		
	a	Block entitled for depreciation @ 15 per cent (Schedule	1a	
		DPM - 20i)		
	b	Block entitled for depreciation @ 30 per cent	1b	
		(Schedule DPM – 20ii)		
	c	Block entitled for depreciation @ 40 per cent	1c	
		(Schedule DPM - 20iii)		
	d	Block entitled for depreciation @ 45 per cent		
		(Schedule DPM - 20iv)		
	e	Total ( 1a +1b + 1c + 1d)		1d
2	Bui	lding (not including land)		
	a	Block entitled for depreciation @ 5 per cent	2a	
		(Schedule DOA- 17ii)		
	b	Block entitled for depreciation @ 10 per cent	2b	
		(Schedule DOA- 17iii)		

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

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

Sl No	Expenditure of the nature referred to in section	Amount, if any, debited to profit and loss account	Amount of deduction allowable	Amount of deduction in excess of the amount debited to profit and loss account
	(1)	(2)	(3)	(4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(iia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
x	Total			
NOT	E In case any deduction is Schedule RA.	claimed under sections 35(1)(ii	) or 35(1)(iia) or 35(1)(iii) or 35	(2AA), please provide the details as p

Schedule CG Capital Gains

Α	Sho	rt-te	rm Capi	ital Gains (STCG)	Sub-items 4 & 5	are not applical	ble for resi	dents)					
	1	Fron		land or building o	, <b>,</b>		for each p	ropert	y)				
		a	I Fu	ll value of consider	ation received/r	eceivable			ai				
			Ii Va	lue of property as <b>p</b>	per stamp valua	tion authority			aii				
su				ll value of consider									
Gai				Capital Gains [in c		ot exceed 1.10 tin	nes (ai), ta	ake this	aiii				
Short-term Capital Gains				ure as (ai), or else t									
pit		b		ions under section 4									
C				st of acquisition wi					bi				
m				st of Improvement					bii				
t-te								biii					
hor								biv					
S	<ul> <li>c Balance (aiii – biv)</li> <li>d Deduction under section 54D/ 54G/54GA (Specify details in item D below)</li> </ul>								1c				
		d				1 00		)	1d				
		e		erm Capital Gains	-		<i>,</i>					A1e	
		f	In case	of transfer of immo	ovable property	, please furnish t	the followi	ing det	ails (s	see note)			
			S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Addr	ess of property Pin code				
		NO		Furnishing of PAN/A by buyer in the docu In case of more than	nents.	-					-		
	2	Fror	n slump										
		a	Full val	ue of consideration				2a	(5 a	of Form 3C	EA)		
		b	Net wor	th of the under tak	ing or division			2b	(6(e)	of Form 3	CEA)		
	c Short term capital gains from slump sale (2a-2b)								A2c				
	<b>3</b> From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)							trust on					
	a Full value of consideration 3a												
		b	Deduct	ions under section 4	48								
			I Co	st of acquisition wi	thout indexation	1			bi				
			li Co	st of Improvement	without indexat	ion			bii				
				penditure wholly a	nd exclusively ir	connection witl	h transfer		biii				
			Iv To	tal (i + ii + iii)					biv				
		c Balance (3a – biv) 30							3c				

		Loss to be disallowed u/s 94(7) or 94(8)- for example if a			
		bought/acquired within 3 months prior to record date		3d	
		dividend/income/bonus units are received, then loss arising out of sa such asset to be ignored (Enter positive value only)	le of		
		Short-term capital gain on equity share or equity oriented MF (STT particular share)	aid) (2	a +2d)	A3e
		NON-RESIDENT, not being an FII- from sale of shares or debentures		Indian company (to	
		mputed with foreign exchange adjustment under first proviso to section			A4a
		STCG on transactions on which securities transaction tax (STT) is pair			
		STCG on transactions on which securities transaction tax (STT) is not	-	<b>TIT</b> (1	A4b
5	For F 115A	NON-RESIDENTS- from sale of securities (other than those at A3 abov	ve) by	an FII as per section	
	115A a	I In case securities sold include shares of a company other than quoted	shares		
	"	enter the following details	511 <b>u</b> 1 05,		
		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		-
		<b>The Expenditure wholly and exclusively in connection with transfer</b>	biii		
		Iv Total (i + ii + iii)	biv		-
	с	Balance (5aiii – biv)	5c		
			30		-
		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	5d		
		sale of such security to be ignored (Enter positive value only)			
		Short-term capital gain on securities (other than those at A3 above) by	ן מי דו	T (5c +5d)	A5e
6		1 sale of assets other than at A1 or A2 or A3 or A4 or A5 above	an Fl	1 (JC + JU)	
0	rıvii		onto-		-
	a	I In case assets sold include shares of a company other than quoted shares the following details	, enter		
		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		
		In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)-	1		
	d	for example if asset bought/acquired within 3 months prior to record	64		
		date and dividend/income/bonus units are received, then loss arising	ođ		
		out of sale of such asset to be ignored (Enter positive value only)			
	e	Deemed short term capital gains on depreciable assets (6 of schedule-	6e		
	_	DCG)			-
	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	Amo	unt deemed to be short term capital gains			
a	Whet	ther any amount of unutilized capital gain on asset transferred during	g the p	revious years shown	
		was deposited in the Capital Gains Accounts Scheme within due date			
	□ Ye	es 🔲 No 🔲 Not applicable. If yes, then provide the details below			
	SI. PI	revious year Section under which New asset acquired/constructed		Amount not used for	
	in	which asset deduction claimed in Year in which asset Amount utilised or	ut of	new asset or remained unutilized in Capital	
	tr	ansferred that year acquired/constructed Capital Gains acco		gains account (X)	
	I 2	2017-18 54D/54G/54GA			
b	Amou	unt deemed to be short term capital gains u/s 54D/54G/54GA, other than at	t 'a'		-
		unt deemed to be short term capital gains (Xi + b)		I	A7
	0				L / L

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3	1	g

1			ss Through Income/ Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a+ b + A8c)														
		<u>480</u>		rough Inco	me/ Loss i	n the na	ture of Sho	ort Te	erm C	apital	Gai	n, As	2.0				
	_		chargea	ble @ 15%								Ac	sa				
		b		rough Inco ble @ 30%	me/ Loss i	n the na	ture of Sho	ort Te	erm C	apital	Gai	n, A8	ßb				
	-		-	rough Inco	me/ Loss i	n the na	ture of Sho	ort Te	erm C	apital	Gai	n			-		
		c	chargea	ble at applic	able rates							Ac					
9			unt of ST DTAA	CG included	lin A1 – A	8 but not	chargeable t	to tax	or chai	rgeable	e at sp	ecial r	ates ii	n India as			
	_	per i	JIAA	Item No. A1			-	XX/1 41									
		SI.	Amount of	to A8 above			Rate as per Treaty	Wheth TRC	C Se	ction of				licable rate			
		No.	income	in which included	& Code	DTAA	(enter NIL, if not chargeable)	obtain (Y/N		.T. Act	I.T	. Act	[lower	• of (6) or (9)]			
	-	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(	9)		(10)			
	Ē	I			( )						Ň			( )			
		Π															
		Α	Total am	ount of STC	G not charg	geable to t	ax in India	as per	DTA	4					A9a		
		В	Total amount of STCG not chargeable to tax in India as per DTAA Total amount of STCG chargeable to tax at special rates in India as per DTAA												A9b		
1	10	Tota	Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8 – A9a)														
		<u> </u>	<b>m capital gain (LTCG)</b> (Sub-items 6, 7, 8 are not applicable for residents) <b>n sale of land or building or both</b> (fill up details separately for each property)														
	1		1 1			-											
		a	IFull value of consideration received/receivableaiIiValue of property as per stamp valuation authorityaii														
					•			•	OC fo	r tho	aii						
			Full value of consideration adopted as per section 50C for the Iii purpose of Capital Gains [in case (aii) does not exceed 1.10 times] aiii														
			(ai), take this figure as (ai), or else take (aii)]														
		b	Deductions under section 48														
			-	t of acquisiti							bi				-		
				t of Improve					4	C	bii						
				enditure wh al (bi + bii +		clusively I	n connection	i with	trans	ler	biii biv				-		
		с	+ +	(aiii - biv)	UIII)						1c						
				on under sec	tion 54D/54	EC/54G/	54GA (Specif	v detail	ls in iter	m D							
		d	below)								1d						
		e f	-	rm Capital G											B1e		
Su		f	In case o	of transfer of			, please furi	nish th	ie follo	owing	detai	ls (se	e note	)	-		
l Cai			S.No.	Name of buy		/Aadhaar of buyer(s)	Percentage s	share	Amour	nt Ad	dress	of pro	perty	Pin code			
Long-term Capital Gai		N	l l	Furnishing of D by buyer in the	e documents.		• •							•			
erm	2	Fro	m slump	n case of more sale	e than one bu	iyer, please	e indicate the	respect	tive per	rcentag	ge sha	re and	amou	nt.			
ng-t	-		-	ie of conside	ration				2a		(5	of Fo	rm 3Cl	EA)			
FO		b	Net wor	th of the und	er taking o	r division			2b				orm 30	,			
		c	Balance	(2a – 2b)					2c								
		d	Deductio	on u/s 54EC					2d							-	
		e	Long ter	m capital ga	ins from slu	1mp sale (	(2c-2d)								B2e		
	3	Fro		bonds or del		her than c	apital index	ed boi	nds iss	ued b	Ť.	vernn	nent)		-		
		a	-	ue of conside							<b>3</b> a		_				
		b															
				t of acquisition							bi bii	-					
				enditure who				with	transf	er	biii				-		
				ıl (bi + bii +b							biv						
		c	-	on bonds or d		3a – 3biv)						•			B3c		
	4			listed securi	ities (other	than a u	nit) or zero	coupo	n bon	ds wh	ere p	rovis	o und	er section			
$\vdash$		112( a	(1) is app Full val	licable ue of conside	eration						4a	[					
		a b		ions under se							та						
ĺ				ost of acquis		ut indexat	ion				bi						
			ii C	ost of improv	vement witl	hout index	ation				bii						
			iii E	xpenditure w	vholly and e	exclusively	v in connecti	ion wi	th trai	ısfer	biii						

		<sup>iv</sup> Total (bi + bii +biii)					
	C L	ong-term Capital Gains on assets at B4 above (4a – 4biv)				B4c	
		ale of equity share in a company or unit of equity oriented fund or STT is paid under section 112A	<sup>.</sup> unit	ofal	business trust on		
	Long-te	rm Capital Gains on sale of capital assets at B5 above ) (Column 14 of sch	edule	e 112A	A)	B5	
		N-RESIDENTS- from sale of shares or debenture of Indian compa exchange adjustment under first proviso to section 48)	ny (to	o be c	omputed with		
	-	on share or debenture computed without indexation benefit				B6	
		N-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112	(1)(c),	(ii) u	nits referred in		
7	sec. 11 115AD	5AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by	y FII	as ref	ferred to in sec.		
	А	In case securities sold include shares of a company other than q shares, enter the following details	uoted	I			
		a Full value of consideration received/receivable in respect of unquoted shares	ia				
		b Fair market value of unquoted shares determined in the prescribed manner	ib				
		c Full value of consideration in respect of unquoted shares					
		adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic				
		<sup>i</sup> Full value of consideration in respect of securities other than					
		unquoted shares	aii				
		i Total (ic + ii)	aiii				
	BD	eductions under section 48					
	_	i Cost of acquisition without indexation	bi				
	-	i Cost of improvement without indexation	bii				
		ii Expenditure wholly and exclusively in connection with transfer	biii				
		v [Total (bi + bii + biii) $(1 - 1)^{-1}$ (NON DESIDE	biv	(7)	71	D7	
		ong-term Capital Gains on assets at 7 above in case of NON-RESID				B7c	
8		N-RESIDENTS - From sale of equity share in a company or unit of equity o trust on which STT is paid under section 112A	riente	a func	i or unit of a		
		rm Capital Gains on sale of capital assets at B8 above (Column 14 of Sched	ıle 115	5AD(1	)(b)(iii) proviso)	<b>B8</b>	
9	From s	ale of assets where B1 to B8 above are not applicable					
	Α	In case assets sold include shares of a company other than quot enter the following details	ed sh	ares,			
		a Full value of consideration received/receivable in respect of unquoted shares		ia			
		b Fair market value of unquoted shares determined in the presc manner	ribed	ib			
		c Full value of consideration in respect of unquoted shares adop as per section 50CA for the purpose of Capital Gains (higher of	of a or	ic ·			
		i Full value of consideration in respect of assets other than unquot	ed	aii			
		i Total (ic + ii)		aiii			
1	BD	eductions under section 48					
1	-	i Cost of acquisition with indexation		bi bii			
1	-	ii Cost of improvement with indexation iii Expenditure wholly and exclusively in connection with transfer		bii biii			
1	-	<ul> <li>Expenditure wholly and exclusively in connection with transfer</li> <li>Total (bi + bii +biii)</li> </ul>		biv			
1	СВ	alance (aiii – biv)		9c			
1		eduction under section 54D/54G/54GA (Specify details in item D below)		9d			
1		ong-term Capital Gains on assets at B9 above (9c- 9d)				B9e	
10	Amou	t deemed to be long-term capital gains					
	below	er any amount of unutilized capital gain on asset transferred during vas deposited in the Capital Gains Accounts Scheme within due dat □ No □ Not applicable. If yes, then provide the details below					
┣──	SI.	New asset acquired/constructed		Am	ount not used for		
	P	which asset deduction claimed in transferred that year acquired/constructed Amount ution out of Car	ital	new unu	asset or remained tilized in Capital		
1	т	Gains acco	ount	ga	ins account (X)		
D		117-18     54D/54G/54GA       t deemed to be long term capital going other than at 'a'					
В		t deemed to be long-term capital gains, other than at 'a'		1		<b>B10</b>	
<u> </u>		t deemed to be long-term capital gains (Xi + b) rrough Income in the nature of Long Term Capital Gain, (Fill up so	hadu	<b>р</b> а рт	D	B10	
11		+B11a2 + B11b)	ncuu	ю г 1	•)	B11	

[भाग II—खण्ड 3(i)]

		a1	Pa ch	ss Th argea	rough Income/Lo ble @ 10% u/s 112	ss in the A	e nature (	of Long Te	rm Capital	Gain	<b>B1</b>	a1			
			Pa	ss Th	rough Income/Lo	ss in the	nature of	of Long Te	rm Capital	Gain	, B11	a2			
		b	Pa	argea ss Th	rough Income/ Lo	sections	other that	1112A							
	12	~		0	ble @ 20% LTCG included in	items B1	to B11 b	ut not char	geable to tax	or c			oecial		
					a as per DTAA	[		<b>D</b> (	-		. 9				
		SL No		Amount income		Country name & Code	Article of DTAA	Treaty (enter NIL, if not chargeable)	Whether TRC obtained <i>(Y/N)</i>	Section I.T.		Rate as per I.T. Act	Applicable rate <i>[lower</i> of (6) or (9)]		
		(1)	)	(2)	(3)	(4)	(5)	(6)	(7)	(8	)	(9)	(10)		
		I													
		Π													
		a	Т	'otal a	mount of LTCG n	ot charg	eable to t	ax in India :	as per DTA	4				B12a	
	-	b	T	'otal a	mount of LTCG c	hargeab	le to tax a	t special rat	es in India	as pei	· DT	AA		B12b	
	13				term capital gain								811-B12a]	B13	
С	Inc	om	e cl	harge	able under the hea	d "CAP	ITAL GA	INS" (A10+	- <b>B13)</b> (take I	313 as	nil, if	loss)		С	
D	Inf	orn	nation about deduction claimed against Capital Gains												
	1		In case of deduction u/s 54D/54EC/54G/54GA give following details												
			a				Deduct	tion claimed	u/s 54D						
				i I	Date of acquisition of	original a	isset				ai	dd/m	m/yyyy		
					Cost of purchase/ con indertaking	struction	of new lan	aii aii							
				iii I	Date of purchase of 1	new land o	or building				aiii	dd/m	m/yyyy		
				iv A	mount deposited in	Capital G	ains Acco	unts Scheme	before due da	te	aiv				
				v A	Amount of deduction	claimed					av				
			b					on claimed u	ı/s 54EC						
				i I	Date of transfer of or	iginal asso	et				bi	dd/m	m/yyyy		
				A	Amount invested in s	pecified/n	otified bon	ds							
					not exceeding fifty la	-					bii				
				iii I	Date of investment						biii	dd/m	m/yyyy		
				iv A	mount of deduction	claimed					biv				
		Ī	c				Deduct	ion claimed	u/s 54G			·			
				i I	Date of transfer of or	iginal asso	et				ci	dd/m	m/yyyy		
				ii (	Cost and expenses ind	curred for	· purchase	or constructi	on of new ass	et	cii				
					Date of purchase/con Irban area	struction	of new asso	et in an area o	other than		ciii	dd/m	m/yyyy		
				iv A	mount deposited in	Capital G	ains Acco	unts Scheme	before due da	te	civ				
				v A	mount 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	Tota	l deduction claimed (1a + 1b + 1c + 1d)	e	

Е

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

				Capital Gain of current year (Fill	SI	hort tern	n capital lo	SS	Long	g term capital	loss	Current year's capital gains remaining after
	SI.	Type of Capi	tal Gain	this column only if computed figure is positive)	15%	30%	applicabl rate	e DTAA rates	10%	20%	DTAA rates	set off (9=1-2-3-4-5-6-7-8)
				1	2	3	4	5	6	7	8	9
	i	Capital Loss this row only, figure is nega			(A3e*+ A4a*+ A8a*)	(A5e*+ A8b*)	(A1e*+ A2c*+ A4b*+ A6g* + A7+A8c*		(B4c*+B5* B7c*+B8* B11a1*+B1 a2*)		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		10%	(B4c*+B5*+B7c*+ B8* +B11a1*+B11a2*)								
	vii	Long term capital gain	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 remaini	ng after set off (i	i – ix)								
				(A1e* etc.) are the an le at special rates as						(A1-A8) as re	educed by	the amount of STCG
				(B1e* etc.) are the a le at special rates as						n (B1-B11) as	reduced by	y the amount of LTCG
F	Info	ormation abo	out accrual/rec	eipt of capital gair	1				<u> </u>			
		Type of Cap	ital gain / Date	•		Up	to 15/6 (i)	16/6 to (ii		6/9 to 15/12 (iii)	16/12 to (iv)	15/3 16/3 to 31/3 (v)
	1	Short-term o Enter value fro	capital gains ta om item 5vi of sci	xable at the rate o hedule BFLA, if any.	f 15%							
				xable at the rate o chedule BFLA, if any								
	3			xable at applicable chedule BFLA, if any								

4	Short-term capital gains taxable at DTAA rates Enter value from item 5ix of schedule BFLA, if any.			
5	Long- term capital gains taxable at the rate of 10% Enter value from item 5x of schedule BFLA, if any.			
6	Long- term capital gains taxable at the rate of 20% Enter value from item 5xi of schedule BFLA, if any.			
7	Long- term capital gains taxable at the rate DTAA rates Enter value from item 5xii of schedule BFLA, if any.			

THE GAZETTE OF INDIA :	EXTRAORDINARY
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PART	п_	-SEC	31	G	Ň
PARI	11-	-SEC.	31	1,	,

edule Sl. No.	Share/Uni t acquired	ISI N Cod e	Name of the Share/Un it	No. of Shares/Uni ts	Sale- price per Share/Un it	Full Value of Consideratio n- if shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) -If Shares are acquired after 31.01.2018- please enter full value of consideration	Cost of acquisitio n without indexatio n Higher of 8 and 9	Cost of acquisitio n	If the long term capital asset was acquired before 01.02.201 8, Lower of 6 and 11	Fair Market Value per share/unit as on 31st January,20 18	Total Fair Market Value of capital asset as per section 55(2)(ac) - (4*10)	Expenditu re wholly and exclusively in connection with transfer	Total deductio ns (7+12)	Balance (6-13) Item 5 of LTCG Schedu e of ITR5
(Co l 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		1	1	1		1	1		1	1	1		
Tota	1													

#### [भाग II—खण्ड 3(i)]

5AD(1)(b)(iii) SI. No.	) proviso Share/unit acquired	For NC ISIN Code	Name of the Share/ Unit	ENTS - Fron No. of Shares/ Units	Sale- price per Share/ Unit	ity share in a comp Full Value of Consideration -if shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) -If shares are acquired after 31.01.2018- Please enter full of consideration	any or unit of eq Cost of acquisition without indexation Higher of 8 and 9	uity oriented fun Cost of acquisition	d or unit of a bus If the long term capital asset was acquired before 01.02.2018, Lower of 6 and 11	iness trust on which Fair Market Value per share/unit as on 31st January, 2018	STT is paid un Total Fair Market Value of capital asset as per section 55(2)(ac)- (4*10)	der section 112A Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) Item 8 of LTCG Schedule of ITR5
(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 Ro	ows					•		•	•	•				
Total														

325

Schedule OS Income from other sources

ched	ule	os	h	ncome from other sources			
	1	Gro	ss In	come chargeable to tax at normal applicable rates (1a+1b+1c+1d+1e)			1
Γ				lends, Gross	1a		
	ŀ			rest, Gross (bi + bii + biii + biv+bv)	1b		
	F			From Savings Bank	bi		-
				From Deposits (Bank/ Post Office/ Co-operative) Society/)	bii		-
	ŀ			From Income-tax Refund	biii		-
	ŀ						-
	ŀ			In the nature of Pass through income/ loss	biv		-
	ŀ			Others	bv		-
	ŀ			al income from machinery, plants, buildings, etc., Gross	1c		_
		α		me of the nature referred to in section 56(2)(x) which is chargeable to	1d		
	ŀ		tax		.1:		-
				Aggregate value of sum of money received without consideration	di		-
				n case immovable property is received without consideration, stamp luty value of property	dii		
			T	n case immovable property is received for inadequate consideration,			
				tamp duty value of property in excess of such consideration	diii		
			Т	n case any other property is received without consideration, fair market			
			IV V	alue of property	div		
				n case any other property is received for inadequate consideration, fair	dv		
	ŀ	e		narket value of property in excess of such consideration other income (please specify nature)	1e		
ŀ		SI	•			Amount	-
		No.	Natu	re		Timount	
	ſ	1					
F		2					
ŀ			<b>D</b> .				-
Ļ				s can be added as required			
	2	Inco	me c	hargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)			2
ES			aIn	come by way of winnings from lotteries, crossword puzzles etc.	2a		
RC			<sup>a</sup> ch	argeable u/s 115BB	24		
00			b In	come chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b		
OTHER SOURCES			i	Cash credits u/s 68	bi		
HE			ii	Unexplained investments u/s 69	bii		
OT			iii	i Unexplained money etc. u/s 69A	biii		
				Undisclosed i	biv		
			v	Unexplained expenditure etc. u/s 69C	bv		
			vi	Amount borrowed or repaid on hundi u/s 69D	bvi		
				y other income chargeable at special rate (total of ci to cxx)	2c		
				Dividends received by non-resident (not being Ci			
				i company) or foreign company chargeable u/s			
				115A(1)(a)(i)			
				Interest received from Government or Indian cii			
			i	ii concern on foreign currency debts chargeable u/s			
				115A(1)(a)(ii) Interest received from Infrastructure Debt Fund ciii			
			i	ii Interest received from Infrastructure Debt Fund ciii chargeable u/s 115A(1)(a)(iia)			
				Interest referred to in section 194LC(1) - civ			
			i	chargeable u/s 115A(1)(a)(iiaa) @ 5%			
				Interest referred to in section 194LD - chargeable cv			
				v u/s 115A(1)(a)(iiab)			
				Distributed income being interest referred to in cvi			
				vi section 194LBA - chargeable u/s 115A(1)(a)(iiac)			
				Income from units of UTI or other Mutual Funds cvii			
			V	ii specified in section 10(23D), purchased in Foreign			
				Currency - chargeable u/s 115A(1)(a)(iii)			
				Income from royalty or fees for technical services cviii			
			viii received from Government or Indian concern -				
			chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B)           Income by way of interest or dividends from bonds				
			income by way of interest or dividends from bonds $cix$ ix or GDRs purchased in foreign currency by non-				
			residents - chargeable u/s 115AC				
				Income by way of dividends from GDRs purchased cx			
		x in foreign currency by residents - chargeable u/s					
				115ACA			

		2c, 2a	II Ictions d & 2e, A Ex	under sectio penses / Dedu preciation (av	ictions				charge 3a 3b	eable	at special	rates und	der 2a, 2	2 <i>b</i> ,	
		2c, 2a	II Ictions d & 2e,		x	er than the	ose relating	to income		eable	at special	rates und	der 2a, 2	2 <i>b</i> ,	
			II		n 57 (othe	er than the	ose relating	to income	charge	eable	at special	rates und	der 2a, 2	2 <i>b</i> ,	
														_	
1		1								1					
			(1) I	(2)	(3)	(4)	(5)	(6)	(7)	)	(8)	(9)	(10)		
			SI. N	<sup>0.</sup> income	No.2a to 2d in which included	name & Code	DTAA	(enter NIL, if not chargeable	obtain (Y/N	ned V)	I.T. Act	I.T. Act	rate [low of (6) or (		
		F		Amount of	Item No.1a to 1d to	Country	Article of	Rate as per Treaty	Whet		Section of	Rate as per	Applical	ole	
			a dowr Amo	to be provide unt included	ed) in 1 and 2	2 above, v					0	-		<sup>2</sup> 2d 2e	
		_	xx Pass	section 194I through inco	BA - cha	rgeable u	/s 115A(1)(a	n)(iiac)		cha	rgeable at	special ra	ates (dro	op	
		-	xix	shore fund Distributed		_									
			xviii	chargeable 115AB(1)(a)	u/s 115E				cviii		_				
			xvii	Income by chargeable Investment	u/s 115BB	G			cxvii cviii						
			xvi	Income by and register	ed in Indi	ia - charg	eable u/s 11	5BBF							
			xv	chargeable	u/s 115A(1	1)(a)(iiaa)	@4%								
	xiv       Anonymous Donations in certain cases chargeable cxiv         u/s 115BBC         xv       Interest referred to in Proviso to section 194LC(1)-														
			xiii	Tax on a associations	chargeab	ole u/s 115	BBA	-			_				
				section 115A	AD(1)(i)						_				
			xii	Income by bonds or ( section 194	Governme	ent secur	ities referr	ed to in	cxii						
			xi	respect of se section 115A	AB) - char	geable u/s	s 115AD(1)(	(i)			_				
							received by		cxi						

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

		Head/ Source of Income	Income of current year		Business Loss (other	Other sources loss	Cumont
	51.110	Head/ Source of Income	(Fill this column only if income is zero or positive)	of the current year set off	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)				
L	iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(A38 of Schedule BP)				
MEN	iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
LSU	v	Speculation income	(3ii of item E of Sch. BP)				
ſſ	vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
SSO	vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
AR I	viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
IT YE	ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
CURRENT YEAR LOSS ADJUSTMENT	x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
C	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)				
		Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
		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

SSO	SI. 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
RD L			1	2	3	4	5
	i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
GHT FORWA	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)			
BROU	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)			

	1					
v	Specified Business Income	(5vi of Schedule	(B/f normal business or			
•	*	CYLA)	specified business loss)			
vi	Short-term capital gain taxable	(5vii of Schedule	(B/f short-term capital			
VI	@ 15%	CYLA)	loss)			
vii	Short-term capital gain taxable	( 5viii of Schedule	(B/f short-term capital			
VII	@ 30%	CYLA)	loss)			
viii	Short-term capital gain taxable	( 5ix of Schedule	(B/f short-term capital			
viii	at applicable rates	CYLA)	loss)			
	Short-term capital gain taxable	(5x of Schedule	(B/f short-term capital			
ix	at special rates in India as per	(JX 0J Schedule CYLA)	loss)			
	DTAA	CILA)	ioss)			
x	Long-term capital gain taxable	(5xi of Schedule	(B/f short-term or long-			
Λ	@ 10%	CYLA)	term capital loss)			
xi	Long term capital gain taxable	( 5xii of Schedule	(B/f short-term or long-			
XI XI	@ 20%	CYLA)	term capital loss)			
	Long term capital gains taxable	(5xiii of Schedule	(B/f short-term or long-			
xii	at special rates in India as per	(JAHI OJ SCHEdule CYLA)	<i>term capital loss)</i>			
	DTAA	CILA)	ierm capital toss)			
	Net income from other sources	(5xiv of Schedule				
xiii	chargeable at normal	(JXIV 0) Schedule CYLA)				
	applicable rates	CILA)				
xiv	Profit from owning and	(5xv of Schedule	(B/f loss from horse			
ліу	maintaining race horses	CYLA)	races)			
	Income from other sources	(5xvi of Schedule				
XV	income taxable at special rates	CYLA)				
	in India as per DTAA	CILA)				
xvi	Total of brought forward loss set	t off				
xvii	Current year's income remainin	g after set off Total	of (5i + 5ii + 5iii + 5iv+	$5\mathbf{v} + 5\mathbf{v}\mathbf{i} + 5\mathbf{v}\mathbf{i}\mathbf{i} + 5\mathbf{v}\mathbf{i}\mathbf{i}\mathbf{i} + 5\mathbf{i}\mathbf{x} + 5\mathbf{v}\mathbf{i}\mathbf{i}\mathbf{i}\mathbf{i}\mathbf{i}\mathbf{i}\mathbf{i}\mathbf{i}\mathbf{i}i$	5x + 5xi +5xii +5xiii+	
	5xiv + 5xv)					

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

		Assessmen t Year	Date of Filing (DD/MM/YYY Y)	House propert y loss	Loss from b	usiness other th ve business and business Amount as adjusted on account of opting for taxation unde r section 115BAD	an loss from specified Brought forward Business los s available	Loss from speculativ e business	Loss from specifie d busines s	e	Short-term capital loss	Long- term Capital loss	Loss from owning and maintainin g race horses
	1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
		2010-11											
	ii iii	2011-12 2012-13											
OS	iv	2012-13											
L	v	2013-14											
Ю	vi	2015-16											
ß	vii	2016-17											
VAJ	viii	2017-18											
RV	ix	2018-19											
FO	X	2019-20											
X		2020-21											
CARRY FORWARD OF LOSS	xii	Total of earlier year losses b/f											
		Adjustme nt of above losses in Schedule BFLA		(2i of Schedul e BFLA)	(2ii	i of Schedule BF	LA)	(2iv of Schedule BFLA)	(2v of Schedul e BFLA)	(2iii of Schedule BFLA)			(2xiv of Schedule BFLA)
	xiv	2021-22 (Current year losses)		(2xviii of Schedul e CYLA	(3xvi	iii of Schedule C	YLA)	(B43 of Schedule BP, if –ve)	(C49 of Schedul e BP, if –ve)	Schedule	(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)

	Current					
	year loss					
	distribute					
	d among					
	the unit-					
xv	holder					
	(Applicabl					
	e for Investmen					
	t fund					
	only)					
	Current					
	year losses					
xvi	to be					
	carricu					
	forward (xiv-xv)					
	Total loss					
	Carried					
vvii	forward to future					
AVII	future					
	years (xii-					
	xiii+xvi)					

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

Sl No	Assessment			Depreciation		Allowan	ce under section 3	35(4)
	Year	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		Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	3(a)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year							
ii								
iii								
iv								
v	Total			(3xvi of BFLA)			(4xvi of BFLA)	

Schedule	Schedule ICDS Effect of Income Computation Disclosure Standards on profit									
Sl. No.	ICDS	Amount (+) or (-)								
(i)	(ii)	(iii)								
Ι	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									
Х	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> ( <i>if positive</i> )									
11b.	<b>Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)</b> ( <i>if negative</i> )									

# Schedule 10AA Deduction under section 10AA ZOUDDE Deductions in respect of units located in Special Economic Zone V SI Undertaking Assessment year in which unit begins to manufacture/produce/provide services SI Amount of deduction a Undertaking No.1 Colspan="5">a Undertaking No.1

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

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

	A		ntions entitled for 100% deduction without fying limit					
		Nam	e and address of donee	PAN of Donee	Am	ount of dona	tion	Eligible Amount of donation
							Total Donation	
		i			in cash	other mode	Donation	
		ii						
			T-4-1					
_			Total			[		
	В		ntions entitled for 50% deduction without fying limit		T			
		Nam	e and address of donee	PAN of Donee		ount of dona		Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
SN		i						
LIO		ii						
NA		iii	Total					
DETAILS OF DONATIONS	С		ntions entitled for 100% deduction subject to fying limit		,			
TS			e and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
TAI					Donation	Donation in	Total	
DE		i			in cash	other mode	Donation	
		ii						
_			Total				_	
	D		ntions entitled for 50% deduction subject to fying limit		T			
		Nam	e and address of donee	PAN of Donee	Am	ount of dona		Eligible Amount of donation
					Donation in cash	Donation in other mode		
		i			in cash	other mode	Donation	
		ii						
			Total					
-	Е		l donations (Aiii + Biii + Ciii + Diii)					
		1 ULA			1			

#### 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								
Γ	ii								
Γ		Total donation							

#### 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)]

Nam	e and address of donee	PAN of Donee	Amo	unt of donati	Eligible Amount of donation	
			<b>Donation in</b>	Donation in	Total	
			cash	other mode	Donation	
i						
ii						
iii	Total					

	referred to in section 80-IA(4)(i) [Infrastructure facility]	a2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)
	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii)	b1	0	(item 30 of Form 10CCB of the undertaking)
	[Telecommunication services]	b2	0	(item 30 of Form 10CCB of the undertaking) (item 30 of Form 10CCB of the undertaking)
	<b>Deduction in respect of profits of an undertaking</b> <b>referred to in section 80-IA(4)(iii)</b> [Industrial park and SEZs]	c1 c2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)
d	Deduction in respect of profits of an undertaking	d1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)
a	referred to in section 80-IA(4)(iv) [Power]		Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)
	Deduction in respect of profits of an undertaking $p_{1}(A) = \frac{1}{2} \left( \frac{1}{2} - \frac{1}{2} \right) \left( \frac{1}$	e1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)
e	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]	e2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)
f	Total deductions under section 80-IA (a1 + a2 + b1	+ b2	2 + c1 + c2 + d1 + c	12 + e1 + e2) f

#### Schedule 80-IB **Deductions under section 80-IB** (30 of Form 10CCB of the **a**1 Undertaking no. 1 Deduction in respect of industrial undertaking located in undertaking) a (30 of Form 10CCB of the Jammu & Kashmir or Ladakh [Section 80-IB(4)] a2 Undertaking no. 2 undertaking) (10(v) of Form 10CCBA of d1 Undertaking no. 1 Deduction in the case of multiplex theatre [Section 80the undertaking) b (10(v) of Form 10CCBA of IB(7A)] d2 Undertaking no. 2 the undertaking) (10(v) of Form 10CCBB of e1 Undertaking no. 1 Deduction in the case of convention centre [Section 80the undertaking) с IB(7B)] (10(v) of Form 10CCBB of e2 Undertaking no. 2 the undertaking) (30 of Form 10CCB of the Deduction in the case of undertaking which begins f1 Undertaking no. 1 undertaking) d commercial production or refining of mineral oil [Section (30 of Form 10CCB of the f2 Undertaking no. 2 80-IB(9)] undertaking) (30 of Form 10CCB of the g1 Undertaking no. 1 Deduction in the case of an undertaking developing and undertaking) e (30 of Form 10CCB of the building housing projects [Section 80-IB(10)] g2 Undertaking no. 2 undertaking) (30 of Form 10CCB of the Deduction in the case of an undertaking engaged in i1 Undertaking no. 1 undertaking) processing, preservation and packaging of fruits, f vegetables, meat, meat products, poultry, marine or dairy (30 of Form 10CCB of the i2 Undertaking no. 2 undertaking) products [Section 80-IB(11A)] (30 of Form 10CCB of the Deduction in the case of an undertaking engaged in j1 Undertaking no. 1 undertaking) integrated business of handling, storage and transportation (30 of Form 10CCB of the g j2 Undertaking no. 2 of food grains [Section 80-IB(11A)] undertaking) k1 Deduction in the case of an undertaking engaged in Undertaking no. 1 (11(v) of From 10CCBC) operating and maintaining a rural hospital [Section 80h k2 Undertaking no. 2 (11(v) of From 10CCBC) IB(11B)] Deduction in the case of an undertaking engaged in 11 (11(d) of From 10CCBD) Undertaking no. 1 operating and maintaining a hospital in any area, other i 12 Undertaking no. 2 (11(d) of From 10CCBD) than excluded area [Section 80-IB(11C) 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

	я	Deduction in respect of undertaking located in Sikkim	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
2	u	beddenon in respect of under taking located in Sikkini	a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
2 80-1	h	Deduction in respect of undertaking located in Himschel Bradesh	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
	U	Deduction in respect of undertaking located in Himachal Pradesh	b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
			c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
DEDUG	c	Deduction in respect of undertaking located in Uttaranchal	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)			

_			r		
		da2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
db	Arunachal	db1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
ub	Pradesh	db2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
de	Manipur	dc1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
ut	Manipul	dc2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
dd	Mizoram	dd1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
uu	wiizorain	dd2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
4.	Meghalaya	de1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
de		de2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
df	Nagaland	df1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
ai	Nagaland	df2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
4	<b>T</b> •	dg1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
ag	Tripura	dg2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
dh	Total deduction	n for un	dertakings located	in North-east (total of da1 to dg2)	D
Tota	l deduction und	ler secti	on 80-IC or 80-IE (	$(\mathbf{a} + \mathbf{d} + \mathbf{c} + \mathbf{d}\mathbf{h})$	F

# 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

	1	Part	B- Deductio	on in respect of certain payme	nts				
			e note that the ot be claimed						
		a	80G		b	80GGA			
ONS		c	80GGC						
UCTI		Tota	l Deduction	1					
DED	2	Part	C- Deductio						
TOTAL DEDUCTIONS		d	80-IA	(f of Schedule 80-IA)	e	80-IAB			
T		f	80-IAC		g	80-IB	(j of Schedule 80-IB)		
		h	80-IBA		i	80-IC/ 80-IE	(e of Schedule 80-IC/ 80-IE)		
		j	80JJA		k	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]		

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

# Schedule AMT

#### Computation of Alternate Minimum Tax payable under section 115JC

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

# Schedule AMTC

## Computation of tax credit under section 115JD

1	Tax un	der section 115JC in a	ssessment year 20	21-22 (1d of Part-B	-TTI)		1		
2	Tax un	der other provisions of	f the Act in assess	ment year 2021-22 (	(2g of Part-B-TTI)		2		
	Amour enter 0		credit is available	[enter (2 – 1) if 2 is	greater than 1, otherwise	e	3		
4	Utilisa <i>and can</i>	tion of AMT credit Avan and the sum of AM	the current year is subject to	o maximum of amount mentioned in 3 above					
	S.No	Assessment Year (AY) (A)	duri	T Credit Utilised ring the Current ssessment 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	Amour	nt of tax credit under so	:	5					
6	Amour	nt of AMT liability ava	ilable for credit in	subsequent assessm	nent years [total of 4 (D)]		6		

# Schedule SI

	Sl No		Section/Description		Ø	Special rate (%)	Income(i)	Tax thereon (ii)
RATE]		111A or section MF on which S	115AD(1)(ii)- Proviso (STCG on shares/equ ГТ paid)	ity oriented		15	(part of 5vi of Schedule BFLA)	
2	2	115AD (STCG 1	for FIIs on securities where STT not paid)			30	(part of 5vii of Schedule BFLA)	

3	112 proviso (LTCG on listed securities/ units without indexation)	10	(part of 5x of Schedule BFLA)	
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	10	(part of 5xof Schedule BFLA)	
5	115AB (LTCG for non-resident on units referred in section115AB)	10	(part of 5x of Schedule BFLA)	

		10	(a not of for of C 1 1 1
6	115AC (LTCG for non-resident on bonds/GDR)	10	(part of 5x of Schedule BFLA)
7	115AD (LTCG for FII on securities)	10	(part of 5x of Schedule BFLA)
8	112 (LTCG on others)	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)	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		(part of 5xii of Schedule BFLA)
12	115B (Profits and gains of life insurance business)	12.50	(5iii of Schedule BFLA)
13	115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)	10	(part of 1fii of Schedule OS)
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	30	(2a of Schedule OS)
15	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	60	(2b of Schedule OS)
16	115BBF (Tax on income from patent)		
	a Income under head business or profession	10	(3d of Schedule BP)
	b Income under head other sources	10	(2dxvi of Schedule OS)
17	115BBG (Tax on income from transfer of carbon credits)		
	a Income under head business or profession	10	(8e of Schedule BP)
	b Income under head other sources	10	(2dxvii of Schedule OS)
18	115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	10	(part of 2dviii of Schedule OS)
19	Income from other sources chargeable at special rates in India as per DTAA		(part of 2f of Schedule OS)
20	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	15	(part of 5vi of Schedule BFLA)
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	30	(part of 5vii of Schedule BFLA)
22	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	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	10	(part of 5ix of Schedule BFLA)
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	20	(part of 5xi of Schedule BFLA)
25	Pass through income in the nature of income from other source chargeable at special rates		(2e of Schedule OS)
		Total	

Schedule IF

Information regarding partnership firms in which you are partner

ER	Num	ber of firms in whic	ch you are partner					
ICH PARTNE	SI. 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 I	Capital balance on 31 <sup>st</sup> March in <u>the firm</u> ii
NHI	1							
N	2							
MS	3							
FIRMS	4	Total	•		•			

Schedule EI

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

	1	Inter	rest income		1	
SMPT OME5	2		Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i		
EXI		ii	Expenditure incurred on agriculture	ii		
		iii	Unabsorbed agricultural loss of previous eight assessment years	iii		

	iv		icultural income por m Sl. No. 39 of Sch. 1		to Rule 7, 7A, 7H	B(1), 7B(1A) an	nd 8 iv			
	v	Net	Agricultural income	for the year	$(\mathbf{i} - \mathbf{i}\mathbf{i} - \mathbf{i}\mathbf{i}\mathbf{i} + \mathbf{i}\mathbf{v})$	enter nil if loss	)		2	
	vi	In c deta	ase the net agricultu ils (Fill up details sep	ral income for parately for ea	<b>r the year exceed</b> ch agricultural la	ds Rs.5 lakh, p and)	lease furr	ish the following		•
		a	Name of district alo	ng with pin c	ode in which ag	ricultural land	l is located	l		
		b	Measurement of ag	ricultural lan	d in Acre					
		c	Whether the agricu	ltural land is	owned or held o	n lease (drop d	down to be	provided)		
		d	Whether the agricu	ltural land is	irrigated or rain	n-fed (drop dow	vn to be p	ovided)		
3	Oth	er ey	xempt income (please	e specify)					3	
4	Inco	ome r	ot chargeable to tax							
	SI.	No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
		I								
	]	Ι								
	Ι	Π	Total Income from I	DTAA not cha	argeable to tax				4	
5	Pass	s thro	ough income not cha	rgeable to tax	(Schedule PTI)				5	
6	Tota	al (1+	-2+3+4+5)						6	

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

	SI.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	SI.		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	Hou	ise property				
					ii		ital Gains				
						a	Short term				
						ai	Section 111A				
						aii	Others				
						b	Long term				
[+]						bi	Section 112A				
E						bii	Sections other				
8							than 112A				
Ž					iii	Oth	er Sources				
H						a	Dividend				
Ŋ						b	Others				
PASS THROUGH INCOME					iv		ome claimed to be exe	empt			
Ĥ.						a	u/s 10(23FBB)				
Es						b	u/s				
Š.	-				-	c	u/s				
d'	2.				i		ise property				
					ii		ital Gains				
						a	Short term				
						ai	Section 111A				
						aii L	Others				
						b	Long term				
						bi bii	Section 112A Sections other				
						DII	Sections other than 112A				
					iii	Oth	er Sources				
					- 111	a	Dividend				
						a b	Others				
					iv	~	ome claimed to be exe	mnt		<u> </u>	
					1.4	a	u/s 10(23FBB)				
						a b	u/s				
						c	u/s				
NO		Please refer to t	he instructions	for filling out	this scl	-		1			1
	edule- [			2			section 92CE(2A) as	s per the sc	hedule provide	ed in e-filing uti	lity
ЦĄ	<b>N</b> 1	Amount of prima	rv adjustment	on which optic	on u/s 9	D2CE	(2A) is exercised & su	ich excess		g wv	J
		money has not be	en repatriated	within the pre	scribed	l time					

	a	Additional Inco	ome tax payable @	18% on above				
2	b	Surcharge @ 12	2% on "a"					
2	c	Health & Educ	ation cess on (a+b)					
	d	Total Additiona	al tax payable (a+b	+c)				
3	Ta	xes paid						
4	Net	t tax payable (2d	I-3)					
		te(s) of deposit	Date 1	Date 2	Date 3	Date 4	Date 5	Date 6
5	sec adj per	ax on ondary ustments as • section CE(2A)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)
6		me of Bank 1 Branch						
7	BS	R Code						
8		rial number of Allan						
9		nount posited						

## Schedule FSI

Details of Income from outside India and tax relief (available only in case of resident)

AND TAX RELIEF		Country Code	Taxpayer Identification Number	SI.	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
XR					(a)	(b)	(c)	(d)	(e)	(f)
TA	1			i	House Property					
					Business or Profession					
NDIA				iii	Capital Gains					
DE II				iv	Other sources					
IISI					Total					
IOU	2			i	House Property					
INCOME FROM OUTSIDE INDIA				ii	Business or Profession					
ME				iii	Capital Gains					
VCO				iv	Other sources					
1					Total					
	NO	TE 🕨	Please refer to	the i	nstructions for fillin	ng out this schedule.				

Schedule TRDetails Summed1Details of Tax relief claimed ary of tax relief claimed for taxes naid outside India (av resident)

	Details Summary	y of tax relief	claimed for ta	axes paid	outside India	(available only	y in case of resident	)
Ter	wall of alation of							

	1	Details of Tax relief	ciaimeu	1				
INDIA		Country Code	Taxpayer Identification Number	(total of (c)	paid outside India of Schedule FSI in f each country)	Total tax relief availab (total of (e) of Schedule in respect of each count	FSI	Section under which relief claimed (specify 90, 90A or 91)
SIDE		(a)	(b)		(c)	(d)		(e)
STUC								
AID (								
4			Total					
R TAX	2	<b>Total Tax relief avai</b> total of 1(d))	lable in respect of cou	intry where D	FAA is applicable (s	ection 90/90A) (Part of	2	
FFOR	3	<b>Total Tax relief avai</b> total of 1(d))	lable in respect of cou	intry where D	FAA is not applicab	le (section 91) (Part of	3	
RELIEF	4	Whether any tax pair refunded/credited by	id outside India, on w y the foreign tax auth	hich tax relief ority during th	was allowed in India e year? If yes, provi	a, has been ide the details below	4	Yes/No
AXF		a Amount of tax r	efunded		b Assessment yea	r in which tax relief allow	ed in	India
Ţ	NC ►	DTIE Please refer i	to the instructions for	filling out this	schedule.			
Sche	dul	EFA Details	of Foreign Assets and	Income from	anv source outside I	India		

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)

\_\_\_\_

SI No	Country name		ry code	financ institut	ial financ ion institu	tion		Accoun numbe		Status		ate	ba duri pe	eak lance ing the eriod	Closin balanc	e paid/credited to the account during the period
(1)	(2)	(	3)	(4)	(5)	(6	)	(7)		(8)		(9)	(	(10)	(11)	(12)
(i)																
(ii)																
A2										) at any tim						
SI No	Country name	Countr		Name o financia institutio	l financi	al code		count mber	Status	Account opening date	Pe: bala durin per	nce g the	Closing balance	a (drop interes	ccount d down to l nature t/dividena nption of j	paid/credited to the uring the period be provided specifying of amount viz. l/proceeds from sale of financial assets/ other ncome)
(1)	(2)	(3	)	(4)	(5)	(6)		(7)	(8)	(9)	(1	))	(11)		l	(12)
(i)																
(ii)																
A3	Details of 1	Toreign	Equity	and Deb	t Interest h	eld (includ	ing a	nv bene	ficial in	terest) in an	v entity	at any	time du	ring the	relevant	accounting period
SI No	Country name	Countr		Name o entity		of ZIP	N	ature entity a	Date of cquiring the interest	Initial g value of the	Peak o invest	value f ment g the	Closing value	Total am paid/c with re the h duri	l gross ount credited espect to olding ng the riod	Total gross proceed from sale or redemption of investment during the period
(1)	(2)	(3	)	(4)	(5)	(6)		(7)	(8)	(9)	(1	))	(11)		12)	(13)
(i)																
(ii)																
.,	Details of	Foreign	Cash	Value Ir	isurance Co	ontract or	Ann	uity Co	ntract l	held (includ	ing any	benef	icial inte	erest) at	any time	e during the relevan
A4 Sl	accounting				of financia		dress		P code	Date of co			e cash va		-	tal gross amount
No	name	Countr	y coue	institu	tion in whic nce contrac held	h fir	ancia tituti	al	li coue	Date of Co	ntract		nder valı contrac	ue of the	paid/cr	edited with respect to ontract during the period
(1)	(2)	(3	)		(4)		(5)		(6)	(7)			(8)			(9)
(i)																
(ii)																
				erest in Name an						cial interes Income						ccounting period
Sl No	Name and		of	Name an Address			e sinc eld			Income accrued from	Natu n Inco	me	Incom Amount		e and offe edule	ered in this return Item number of
	code		entity	of the Entity	Direc Benefic owne Benefic	rial r/		(at cos rupe	· · ·	such Interes	st		Amount		offered	schedule
1)	(2a)	(2b)	(3)	(4)	(5)		(6)	(7	7)	(8)	(9	)	(10)	(1	1)	(12)
(i)								_			_					
(ii) C	Dotails of	[	able P	ronaut	hold (mal	uding ar	, ha-	hoficial	intoro-	t) at any ti	medu		no molor	ont coc	ounting	noriod
C SI No		ZIP	Addre		neid (incl wnership-	Date of		al Invest		Income	Matur					period red in this return
	Name and code	code	the Pro	I	Beneficial owner/	acquisitio	1	(at cost) rupees,	1	erived from he property		ne	Amount	Schedul offe	le where ered	Item number of schedule
(1)	(2a)	(2b)	(3)		eneficiary (4)	(5)	-	(6)		(7)	(8)		(9)	(1	0)	(11)
(i)	(24)	(20)	(0)	,	(9	(.)	+	(0)		(7)			(7)	, , , , , , , , , , , , , , , , , , ,	~,	(**)
(ii)							+									
· · ·	Details of	any of	her Ca	nital As	set held (i	ncluding	anv	benefic	ial inte	erest) at an	 v time /	durina	o the re	levant «	accounti	ng period
SI No	Country		Na	ature of	Ownership	- Date of	of	Tot	al	Income	Natu	ire of				ered in this return
	Name and code	Zip C	ode	Asset	Direct/ Beneficial owner/ Beneficiary			Investm cost) (in i		derived fro the asset		ome	Amoun		hedule e offered	Item number of schedule
(1)	(2a)	(2t	)	(3)	(4)	(5)		(6	)	(7)	(	8)	(9)		(10)	(11)
(1)										0.7	`	,	• • •			
(i) (i)												,				

भारत का राजपत्र : असाधारण

SI No	Name of		Address	Zip	Name of			to D abov Balance/	Whet	her	If (7) is	If (7) is	ves. Income off	ered in this return
51110	Institutio			Code	the	Number		estment	incol		yes,		<i>jes,</i> <u>meonie</u> on	
	which t	he	Institution		account		dur	ing the	accrue	d is	Income			
	account is	held			holder		-	ar <i>(in</i>	taxabl		accrued in			
							ru	pees)	your ha	nds?	the account			
												Amount	Schedule where offered	Item number of schedule
(1)	(2)		(3a)	(3b)	(4)	(5)		(6)	(7	)	(8)	(9)	(10)	(11)
(i)														
(ii)														
	Details of t	rusts,			he laws of	a countr	y outs	ide India	, in whie	eh you	i are a trust		iciary or settlo	
SI	Country	Zip	Name and					Date	Whet	-	If (8) is yes,	If (8) is	yes, Income off	ered in this returi
No	Name and code	Code	address of the trust		ess addres of Settle			since position held	incor derive taxabl your ha	d is e in	Income derived from the trust	Amount	Schedule where offered	Item number o schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6	)	(7)	(8)		(9)	(10)	(11)	(12)
(i)														
(ii)														
G	Details of under the					any sour	ce out	tside Indi	a which	is no	t included i	n,- (i) ite	ms A to F abo	ve and, (ii) inco
SI	Country				ddress of	Incor	no			What	her taxable	If (6) is	yes, Income offe	ered in this return
No	Name and code	Zip (	Code the p	erson f deriv		deriv		Nature of	f income		our hands?	Amount	Schedule where offered	Item number o schedule
(1)	(2a)	(21	<b>)</b> )	(3	)	(4)		(5	)		(6)	(7)	(8)	(9)
(i)														
(ii)														

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

LS 5T	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed							
DETAII OF GS	(1)	(2)	(3)							
i o										
N	<b>NOTE</b> Please furnish the information above for each GSTIN No. separately									

# PART-B

Par	rt B -		Computation of total income				
	1	Inco	me from house property ( 4 of Schedule-HP) (enter nil if loss)			1	
	2	Prof	its and gains from business or profession				
		i	Profits and gains from business other than speculative business	2i			
			and specified business (A38 of Schedule BP)(enter nil if loss)				
		ii	<b>Profits and gains from speculative business</b> (3(ii) of table F of	2ii			
			Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)				
		iii	<b>Profits and gains from specified business</b> (3(iii) of table F of	/ 2iii			
			Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)			_	
		iv	Income chargeable to tax at special rate (3d, 3e and 4b of	2iv			
Ε			Schedule BP)				1
MC			<b>Total</b> (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of	t loss	to Schedule CYLA)	2v	7
<b>FOTAL INCOME</b>	3		ital gains			_	
Ĩ,		a	Short term		1	_	
IV			i Short-term chargeable (a) 15% (9ii of item E of schedule CG)	ai		_	
LO			ii Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii		_	
Т			<b>Short-term chargeable at applicable rate</b> (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			
			Total capital gains (3av + 3biv) (enter nil if loss)				3c	
	4		me from other sources		1 4			
		a	Net income from other sources chargeable to tax at mapplicable rates ( 6 of Schedule OS) (enter nil if loss)	lorma	11 48			
		b	Income chargeable to tax at special rate (2 of Schedule (	DS)	4b			
			Income from the activity of owning and maintaining rad		4c			
			horses (8e of Schedule OS) (enter nil if loss)					
			Total (4a + 4b + 4c)				4d	
			al of head wise income $(1 + 2v + 3c + 4d)$		1.4 69.1.1		5	
			tes of current year to be set off against 5 (total of 2xvii, 3x				6	
	7	<b>Bala</b> schei	nce after set off of current year losses $(5-6)$ (total of seri- dule CYLA + 4b + 2iv)	al no	(11), (111), (v) to (xv)	of column 5 of	7	
	8		ight forward losses to be set off against 7 (total of 2xvi, 3.	xvi an	nd 4xvi of Schedu	le BFLA)	8	
			ss Total income (7 – 8) (also total of serial no (i), (ii), (iv) to (				9	
		2iv)			-		-	
			me chargeable to tax at special rate under section 111A,	112,	112A etc. includ	led in 9	10	
	11	Ded	uctions under Chapter VI-A		/• • • • • • • • • • • •			
		a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited	upto (	(1+11+1v+v+v111+2)	xiii+xiv) of	11a	
			column 5 of BFLA]		(1.5) ( 1 1 1 1			
		b	Part-C of Chapter VI-A [2 of Schedule VI-A and limited	upto	(115) of schedule E	SFLA)]	11b	
		c	<b>Total (11a + 11b)</b> [limited upto (9-10)]				11c	
	12		mes not forming part of total income $(12a + 12b + 12c)$				12	
		a b	Deduction u/s 10AA ( <i>Total of Sch. 10AA</i> ) Income of investment fund referred to in section 10(23)	FD) o			12a 12b	
		D C	Income of a business trust referred to in section 10(23)				120 12c	
	13	-	l income (9 - 11c - 12)	<u>c) u</u>	10(251 CA)		13	
			me chargeable to tax at special rates (total of (i) of sched	lule S	SI)		14	
			agricultural income/ any other income for rate purpose				15	
			regate income (13 – 14 + 15) [applicable if (13-14) exceeds			rgeable to tax]	16	
			ses of current year to be carried forward (total of xv of Sc		le CFL)		17	
			med total income under section 115JC (3 of Schedule AM	<i>(T)</i>			18	
Par	t B –	·TT	Computation of tax liability on total income					
	1	a	Tax payable on deemed total income under section 115	JC (4	of Schedule AN	1T)	1a	
		b	Surcharge on (a) above (if applicable)				1b	
			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				
			<b>Rebate on agricultural income</b> [applicable if (13-14) of	2c				
		c	Part B-TI exceeds maximum amount not chargeable to tax]					
		d						
ΥT		••	Tax Payable on total income (2a+2b -2c)				2d	
3IL.]			Tax Payable on total income (2a+2b -2c)		Surcharge		2d	
- R					Surcharge computed	Surcharge after	2d	
T			Tax Payable on total income (2a+2b -2c) Surcharge		computed before	Surcharge after marginal relief	2d	
YX LL			Surcharge	1	computed		2d	
F TAX LL			Surcharge I 25% of 12(ii) of Schedule SI	2ei	computed before marginal relief		2d	
N OF TAX LL			Surcharge I 25% of 12(ii) of Schedule SI ii 10% or 15 %, as applicable, of 1(ii)+	2ei 2eii	computed before marginal relief	marginal relief	2d	
TION OF TAX LI			Surcharge I 25% of <i>12(ii) of Schedule SI</i> ii 10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI		computed before marginal relief	marginal relief	2d	
TATION OF TAX LI			Surcharge I 25% of 12(ii) of Schedule SI ii 10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI On [(2d) - [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of		computed before marginal relief	marginal relief	2d	
<b>MPUTATION OF TAX LI</b>			Surcharge I 25% of 12(ii) of Schedule SI ii 10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI iii On [(2d) – [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)]	2eii	computed before marginal relief	marginal relief	2d 2eiv	
COMPUTATION OF TAX LIABILITY		e	Surcharge         I       25% of 12(ii) of Schedule SI         ii       10% or 15 %, as applicable, of 1(ii)+         2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI         iii       On [(2d) - [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)]         iv       Total (ia+iia)	2eii	computed before marginal relief	marginal relief	2eiv	
COMPUTATION OF TAX LI		e	Surcharge         I       25% of 12(ii) of Schedule SI         ii       10% or 15 %, as applicable, of 1(ii)+         2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI         iii       On [(2d) - [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)]         iv       Total (ia+iia)         Health and Education Cess @ 4% on 2d+2eiv	2eii	computed before marginal relief	marginal relief	2eiv 2f	
COMPUTATION OF TAX LI		e	Surcharge         I       25% of 12(ii) of Schedule SI         ii       10% or 15 %, as applicable, of 1(ii)+         2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI         iii       On [(2d) - [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)]         iv       Total (ia+iia)	2eii	computed before marginal relief	marginal relief	2eiv	
COMPUTATION OF TAX LI	3	e f g	Surcharge         I       25% of 12(ii) of Schedule SI         ii       10% or 15 %, as applicable, of 1(ii)+         2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI         iii       On [(2d) - [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)]         iv       Total (ia+iia)         Health and Education Cess @ 4% on 2d+2eiv	2eii	computed before marginal relief	marginal relief	2eiv 2f	
COMPUTATION OF TAX LI		e f Gro	Surcharge         I       25% of 12(ii) of Schedule SI         ii       10% or 15 %, as applicable, of 1(ii)+         2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI         iii       On [(2d) - [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)]         iv       Total (ia+iia)         Health and Education Cess @ 4% on 2d+2eiv         Gross tax liability (2d + 2eiv + 2f)	2eii 2eiii	computed before marginal relief	marginal relief ia iia	2eiv 2f 2g 3	
COMPUTATION OF TAX LI	3	e f Gro Cree	Surcharge         I       25% of 12(ii) of Schedule SI         ii       10% or 15 %, as applicable, of 1(ii)+         2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI         iii       On [(2d) - [(12(ii)+ 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)]         iv       Fotal (ia+iia)         Health and Education Cess @ 4% on 2d+2eiv         Gross tax liability (2d + 2eiv + 2f)         ss tax payable (higher of 1d or 2g)	2eii 2eiii	computed before marginal relief	marginal relief ia iia	2eiv 2f 2g	
COMPUTATION OF TAX LI	4	e f Gro Cree (5 o	Surcharge I 25% of 12(ii) of Schedule SI ii 10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI iii On [(2d) – [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)] iv Γotal (ia+iia) Health and Education Cess @ 4% on 2d+2eiv Gross tax liability (2d + 2eiv + 2f) ss tax payable (higher of 1d or 2g) dit under section 115JD of tax paid in earlier years (appl	2eii 2eiii	computed before marginal relief	marginal relief ia iia	2eiv 2f 2g 3	
COMPUTATION OF TAX LI	4	e f g Gro Cree (5 o Tax	Surcharge I 25% of 12(ii) of Schedule SI ii 10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI iii On [(2d) - [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)] iv Total (ia+iia) Health and Education Cess @ 4% on 2d+2eiv Gross tax liability (2d + 2eiv + 2f) ss tax payable (higher of 1d or 2g) tit under section 115JD of tax paid in earlier years (appl f Schedule AMTC)	2eii 2eiii	computed before marginal relief	marginal relief ia iia	2eiv 2f 2g 3 4	
COMPUTATION OF TAX LI	4	e f Gro (5 o Tax Tax	Surcharge I 25% of 12(ii) of Schedule SI ii 10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI iii On [(2d) - [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)] iv Total (ia+iia) Health and Education Cess @ 4% on 2d+2eiv Gross tax liability (2d + 2eiv + 2f) ss tax payable (higher of 1d or 2g) lit under section 115JD of tax paid in earlier years (appl f Schedule AMTC) payable after credit under section 115JD (3 - 4) relief	2eiii 2eiii icabl	computed before marginal relief	marginal relief ia iia	2eiv 2f 2g 3 4	
COMPUTATION OF TAX LI	4	e f Gro Cree (5 o Tax Tax a	Surcharge I 25% of 12(ii) of Schedule SI ii 10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI iii On [(2d) - [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)] iv Total (ia+iia) Health and Education Cess @ 4% on 2d+2eiv Gross tax liability (2d + 2eiv + 2f) ss tax payable (higher of 1d or 2g) dit under section 115JD of tax paid in earlier years (appl f Schedule AMTC) payable after credit under section 115JD (3 - 4) relief Section 90/90A (2 of Schedule TR)	2eiii 2eiii icabl	computed before marginal relief	marginal relief ia iia	2eiv 2f 2g 3 4	
COMPUTATION OF TAX LI	4	e f Gro (5 o Tax Tax	Surcharge I 25% of 12(ii) of Schedule SI ii 10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI iii On [(2d) - [(12(ii)+1(ii)+2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)] iv Total (ia+iia) Health and Education Cess @ 4% on 2d+2eiv Gross tax liability (2d + 2eiv + 2f) ss tax payable (higher of 1d or 2g) lit under section 115JD of tax paid in earlier years (appl f Schedule AMTC) payable after credit under section 115JD (3 - 4) relief	2eiii 2eiii icabl	computed before marginal relief	marginal relief ia iia	2eiv 2f 2g 3 4	

[भाग II-खण्ड 3(i)]

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			ax liabi				er zer	o, if	nega	ative	)										7						_
	8		est and	-	•												1										
		a	Interest	for d	efault	in fu	ırnish	ing	the 1	retu	rn (s	ecti	on 2	34A)		8a											
		b	Interest	for d	efault	in p	aymei	nt of	adv	ance	e tax	(se	ctior	ı 234	B)	8b											
		c	Interest	for d	eferm	ent o	of adv	ance	e tax	(sec	tion	234	C)			8c											
		d	Fee for d	lefaul	t in fu	rnishi	ing ret	urn (	of inc	come	(sec	tion	234F	")		8d											
		e	Total Ir	iteres	st and	Fee	Payał	ole (	8a+8	3b+8	c+8	d)									8	e					
F	9		egate li																		9						
			s Paid			,																					
¥			Advanc	e Tay	x (froi	n col	umn 5	of 1	15A	)				1	0a						-						
BA			TDS (to		-			-	- /					1	0b												
S Z			TCS (to				-								0c						-						
PAID AN DETAIL			Self-As				-		n 5	of 15	54)			_	oc Od						-						
TAXES PAID AND BANK DETAILS			Total T								///)			1	u						10	0					_
CES	11	1										4 O										_					
TAX			unt pay			-	-														1						
	12	Refu	nd <i>(If 1</i> (	le is g	reater	than	9) (refi	und,	if an	y, wil	ll be i	lirec	tly ci	redite	d into	o the ba	nk ace	count)			12	2	~ •				
	13					coun	t in Ir	ndia	(No	n- R	esid	ents	clai	ming	ref	und wi	th no	) bank :	accour	nt in			Select	Yes	or No		
		India	n may so	elect	No)																						
		a) De	etails of	all B	ank A	Accou	ints h	eld i	n In	dia a	at an	y ti	me d	lurin	g th	e previ	ous y	year (ex	cludin	ıg dor	man	t acco	ounts)				
ŀ		SI.	IFS	Code	e of th	e Ba	nk in	case	of E	Bank	[		Na	me o	f the	Bank		A	Accour	nt Nur	nber		Indi	cate	the a	count i	n
				Α	ccour	its he	ld in I	Indi	a														whie	ch yo	ı pre	fer to ge	et
E																							-			edited,	
N		т																					any	(пск (	one ac	count 🗹	2
CO		I																									
BANK ACCOUNT		Ii																									
NK		Note:	bank ac	count	e hold	at an	v timo	is to	ho r	onor	tod	N.CO.	nt do	rmor	+ A/a												
BA		-	nimum o				•			-				n mai	IL A/												
F		Rows	can be a	added	as req	uired	l																				
F		b) No	n- reside	ents, w	vho ar	e clai	ming i	ncom	ne-ta:	x ref	und	and	not h	aving	, ban	k accou	nt in	India m	ay, at t	heir op	otion,	furni	sh the d	letails	of on	e foreign	1
		bank	account	:													-										
		SI. N	0.		5	SWIF	T Cod	e					Nai	me of	the l	Bank		Coun	try of l	Locatio	n			IB	AN		
Ē																											
Ī			Rows	can b	e adde	d as 1	require	ed																			
-	14	Do ve	ou at ar				-		us v	ear	-												[				
												vise	, any	asse	et (in	cludin	g fin	ancial i	nteres	t in ar	ıy en	tity)					
			ed outs							1	J	<b>4</b>		T									□ Ye	s	D	] No	
			ave sigr 1ave inc									outs	alde	India	i; or												
		· /	cable on			•						ule l	FA is	fillea	up i	f the an	swer i	is Yes J									
																											-
15	TA	X PA'	YMEN	ГS																							
Α		ails of	f payme			ance	Tax a																				
	SI No			BSR (	Code			D	ate o	of De	posit	: (D1	D/MN	<i>1/YY</i>	(Y)	Se	rial N	umber	of Chal	lan			Amo	unt (I	<b>(</b> s)		
LF AX				(2	.)						(	(3)				1		(4)						(5)			
ADVANCE/ SELF SSESSMENT TAX	i	+																									$\neg$
NCE	ii	++													-		<u> </u>						_				-
)VAI (ESS	iii	+																									$\neg$
AI		1													1		1							1			

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

В	Details of '	<b>Fax Deducted</b>	at Source (T	DS) on In	com	e [As per	Form 16	A iss	ued or Fo	rm 16B/1	6C/16	D furnish	ed by De	eductor(s	)]
	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	Unclain TDS bro forward	ught	Financi deducted	f the curro al Year (1 during th 020-21)	DS	(only if being off	it being cl correspon ered for ta lle if TDS i 194N	ding in x this y is dedu	come is /ear, not	Corresp Reco withdu offe	awals	TDS credit being carried forward
				Fin. Year in which deducted	b/f	Deducted in own hands	Deducto the han or any o person a rule 37E (if applic	ds of other s per BA(2)	Claimed in own hands	Claimed in the hands or any other person a 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.			
Ι															
NO	<b>TE</b> ► Please	enter total of co	olumn 9 in10b oj	Part B- T	TI										

	SI No	Tax Deduction and Tax Collection Account Number	Name of the Collector	Unclaimed TCS forward (	8	TCS of the current financial Year	Amount out of (5) or (6) being claimed this Year	Amount out of (5) or (6) being carried
INCOME		of the Collector		Fin. Year in which collected	Amount b/f	(Tax collected during FY 2020-21)	(only if corresponding receipt is being offered for tax this year)	forward
ĭ	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TCS ON	i							
Ĩ	ii							

#### 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. \_\_\_\_\_ (drop down to be provided) and I am also competent to I further declare that I am making this return in my capacity as 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 🗲

RM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11]		A	ssessn	ient Y	'ear		
FOI	IIK-0	(Please see rule 12 of the Income-tax Rules,1962) (Please refer instructions)	2	0	2	1	-	2	2

Part A	-GEN	GENERAL														
	Name												PAN			
												İ				
	Is the	re any change in the company's n	name? If yes, pleas	se furni	ish tł	ie old na	me								lentity Number (	CIN)
													issued	by MC	ĊA	
z	Flat/D	Door/Block No	Name of Premis	es/Buil	ding	Village					e of inc				e of commencem	
DIT										(1	DD/MI 	<u>1/ Y Y Y</u>	Y) /	bus	<u>iness (DD/MM/Y</u> /	<u>YYY)</u> /
EMA	Road/	Street/Post Office	Area/Locality										Type o (Tick a			
FOF												·			ompany	
ΓIN													.,		Company	
PERSONAL INFORMATION	Town	/City/District	State					Pin c	code/Zi	p code					company write	
ERS														7 (a	vate company s defined in	
Id			Country										section Compa			
	Office	Phone Number with STD code/	Mobile No. 1			Mobile	No. 2				1 1		Email			
	Email	Address-2						1								
	(a)	<b>Filed u/s (Tick)</b> [Please see instru	uction 1												evised Return,	
	(a)		-			odified 1						natio	1 of dela	ay		
		Or filed in response to notice u/s			<sup>7</sup> (9),		), <b>ப</b> I	48, L	J 153A,		30					
	(b)	If revised/ defective/Modified, th and Date of filing original retur													//	
	(c)	If filed, in response to notice u/ Identification Number and date													t / /	
	(d)	Residential Status (Tick) 🗹 🗆				esident						0 0				
FILING STATUS	(e)	Whether the assesse has opted f (applicable on Domestic Compa		sectior	n 115	BA/1151	BAA/1	15BA	B? (dro	op dow	n to b	e prov	ided in	efiling	utility)	
IG SI	(f)	Whether total turnover/ gross r	• /	ious ye	ear 2	018-19 e	xceeds	400 c	crore ru	pees?	(Yes	'No) (a	pplical	ole for	Domestic Comp	any)
ILIN	(g)	Whether assessee is a resident o Government has adopted any ag				ory with	which	Indi	a has ai	1 agree	ement	referr	ed to in	sec 90	(1) or Central	
н	(h)	In the case of non-resident, is th				ent (PE)	in Indi	ia <i>(Ti</i>	ck) 🗹	ΠY	es		No			
	(i)	Whether assessee is required to	seek registration	under a	any l	aw for tl	he time	e bein	g in for	ce rela	ating to	o comp	oanies?			
	(j)	Whether the financial statemen			awn	up in co					_		andard	s speci	fied in An nexure	e to the
	(k)	companies (Indian Accounting S Whether assessee is located in a	n International Fi		l Ser	vices Ce		<i>ick)</i> End der		Yes come s		<u>No</u> n conv	ertible	foreig	n ex change?	
	(1)	( <i>Tick</i> ) <b>Z Solution Yes Solution Whether the assessee company i</b>	<u>No</u> is under liquidatio	on <i>(Tic</i> l	k) 🕅		□ Yes		□ No							
	(n)	Whether you are an FII / FPI?			·				_ 110							
	(n)	Whether the company is a prod	• • •				0		ies Act,	1956?				′es □	No	
	(0)	Whether this return is being file If yes, please furnish following i	• •	tive ass	sesse	e? (Tick)	) 🗹	□ Ye	s				No			
		(1) Name of the representative														
		(2) Capacity of the Represent	ative (drop down t	o be pro	ovide	d)										
		(3) Address of the representat	tive assesse													
		(4) Permanent Account Numb	oer (PAN)/Aadhaa	ar No. (	of th	e repres	entativ	e asse	essee							
	<b>(p)</b>	Whether you are recognized as	start up by DPIIT										<b>Ves</b>		No	
		1 If yes, please provide start	up recognition n	imber a	allot	ted by th	e DPII	T								
		2 Whether certificate from i		oard fo	or ce	rtificatio	n is re	ceived	1?				□ Yes		No	
		3 If yes provide the certification	tion number													

		4	Whether declaration in Form-2 in accordance with para 5 of DPIIT notificat has been filed before filing of the return?											cation d	lated	19/02	2/20	<sup>19</sup> [	] Yes	[		No			
		5					of filing F																		
	(a1)	Whe	ther	liabl	e to ma	intai	n accoun	ts as pe	r section	44A	A?	(Tick)	Ø	ΠY	'es			No							
	(a2)	Whe	ther a	asse	ssee is (	declar	ring incor	ne only	under s	ectio	n 44A	E/ 44B	/ 44B	<b>B/ 4</b> 4	4BB	A/ 44B	BB?		(Tic	ck) 🗹		Yes	5	D No	
	(a2i)	If No (Tick	· · ·		er durii ] Yes	· ·	e year tot: D No	al sales/	turnove	r/gro	oss rec	eipts o	f busi	ness	exc	eeds 1 (	Crore	Rup	ees l	but d	oes no	t exc	ceed	10 Crore Rup	ees?
	(a2ii)	If (a. such	2i) is as ca	Yes, pita	, wheth l contr	er ag ibutio	gregate o on, loans																	or on capital	account
		(Tick If (a			<u>  Yes</u> s, whe		] No aggregate	of all	paymer	ıts n	nade i	ncludi	ıg an	10un	it in	curred	for	expe	nditu	ure o	r on (	capit	tal a	account such	as asset
	(a2iii)	acqu (Tick	isitio c) ☑	n, re	epayme   Yes	nt of C	loan etc., ] No	in cash	, during	; the	previo	ous yea	r does	s not	t exc	ceed fiv									
NC	(b)						nder sect			`	:k) ☑					No	-		_						
AUDIT INFORMATION	(c)	If Ye	es, fui	rnisł	n the fo	llowiı	ng inform	ation b	elow					Tick	;) <b>⊠</b>	ום	res			No					
OR		(1)	Men	tion	the da	te of f	furnishin	g of auc	dit repoi	<b>t</b> (1	DD/M	M/YY	YY)												
I II		(2)	Nam	ne of	the au	ditor	signing t	ne tax a	udit rep	ort															
LIQ		(3)	Men	nber	ship N	o. of	the audit	or																	
IV		(4)					(propriet		,																
		(5)					registrati			NT. N	6.0				• • •	1. (6	• • • •								
		(6)					Number	(PAN/A	Aadnaar	NO.)	of th	e audit	or (pi	opri	ieto	rsnip/ i	irm)								
	<i>(</i> <b>)</b>	(7)			udit re	•																			
	(di)		·				/s 92E? [ her the	l Yes		No	)														
	(dii)	acco 92E?	unts	hav	e been	audi	ited u/s.		□ Yes			No							0					MM/YYYY	
	(diii)						audit rep <i>see Instri</i>			ncon	ne-tax	Act, 1	nentio	on w	het	her hav	e you	ı furi	nishe	ed su	ch rep	ort.	If y	yes, please prov	vide the
		Sl. No.   Section Code   Date (DD/MM/YYYY)																							
	(e)	Men	tion t	the <u>A</u>	Act, sec	<u>tion</u> a	on and date of furnishing the audit report under any Act other than the Income-tax Act         on       (DD/MM/YY)         Act and section       (DD/MM/YY)																		
			1	Act i	and sec	tion			(DD	/MM	/YY)					Act an	id sec	tion					(D	DD/MM/YY)	
S	(a)						1 if hold	0					•	omp	oany	, selec	t 3 if	both,	sele	ect 4	if any	othe	er)		
HOLDING STATUS	(b)	If su	bsidia PA		compai		ention the Name of				ing Co	mpany		dres	s of	Holdin		mnar	IV			Pe	rcer	ntage of Shares	held
ST.			11	<b>A</b> 1 <b>1</b>				nonumg	<u>comp</u>	iny			710	ures	5 01	Holum		прап	IJ			10	1	itage of Shares	neiu
ING	(-)	If h.	1.12					4-116	4hh																
OLD	(c)	11 110			прапу,		ion the do ame of S					прапіе		ress	of S	Subsidia	ary C	ompa	any			Pe	rcer	tage of Shares	held
Η									· ·								v		v					8	
	(a)	In ca	se of	ama	algama	ting c	ompany,	mentio	n the de	tails	of am	algama	ted c	omp	anv										
				٨N	8	0			lgamate			0		-	•	s of Am	algar	nated	l Co	mpar	ıy	Г	)ate	of Amalgamat	ion
Z											-r-n	<i>.</i>									-+	2		8	-
TIO																									
VISA	(b)	In ca	ise of	ama	algama	ted co	ompany, I								•	s of Am	alaan	natin	a Co	mna	nv				
BUSINESS ORGANISATION			PA	۸N			Name	of Ama	lgamati	ng C	ompai	ny		/ iuu	103	, or 2 m	aigai	latin	g Ct	mpa	ny	I	Date	e of Amalgama	tion
S OR																									
NES	(c)	In case of demerged company, mention the details of res					esultin	g comp	any																
IISN			PA	N			Nan	ne of Ro	esulting	Com	pany			A	ddr	ess of <b>F</b>	Result	ting (	Com	pany			D	ate of Demerge	r
В																									
	(d)	In ca	se of	rest	ilting c	ompa	ny, ment	ion the	details o	of dei	merge	d com	any												
			PA			r.	•		merged			·1		Ad	ldre	ess of D	emer	ged C	Comp	pany			D	ate of Demerge	er
									8				-												
	D (*		of 34	0	rin - D'	mo-4	• D!		note			al <i>e</i> <sup>60</sup>	(-`		h -	o k - 1 1 -		G	J			0.17		r and the detai	
KE Y							r, Directo the returi		i etary a	na Pi	meip	ai oilic	er(s) V	v 110	nav	e nela i	me of	nce c	urii	ig the	e prev	ous	yea	i anu the detai	15 01

	S.No.	Name	Designation	Resider	ntial Address	PAN/Aadhaar No.	(DIN) issued by	ification Number y MCA, in case of rector
RS N	Particu	lars of persons who were ben	eficial owners of shares ho	olding not	less than 10% of	the voting power at an	y time of the previo	us year
LDE	S.No.	Name	and Address		Percenta	ge of shares held	PAN (ii	f allotted)
OH:								
SHAREHOLDERS INFORMATION								
HS	_							
		of unlisted company, particul % of the voting power at any		o were th	e ultimate benefic	ial owners, directly or	indirectly, of share	s holding not less
	S.No.	Name	Address		Percenta	ge of shares held	PAN/Aadhaar	· No. (if allotted)
_								
NOL								
ЛАТ	In case	of Foreign company, please f	urnish the details of imme	diate par	ent company.			
OWNERSHIP INFORMATION	~ ~ ~						Taxpayer's regist	
INF	S.No	Name	Address	Coun	try of residence	PAN (if allotted)		ification number Intry of residence
HIP								
ERS								
NM	In case	of foreign company, please fu	ırnish the details of ultim	ate paren	t company			
0	S.No	Name	Address	Coun	try of residence	PAN (if allotted)		ration number or ification number intry of residence
	Nature	of company					(Tic	k) 🗹
	1 1	Whether a public sector comp	any as defined in section 2	2(36A) of	the Income-tax A	ct	□ Yes	□ No
	2	Whether a company owned by	the Reserve Bank of Indi	ia			□ Yes	□ No
SINESS		Whether a company in which ogether) by the Government (					□ Yes	□ No
BU	4	Whether a banking company a	as defined in clause (c) of	section 5	of the Banking Re	gulation Act,1949	□ Yes	□ No
NATURE OF COMPANY AND ITS BUSI	5	Whether a scheduled Bank be Act	-				□ Yes	□ No
ΥN	6	Whether a company registered ander sub-section (1) of sectio	0	•	1	• •	□ Yes	□ No
PAN		Whether a company being a r		•	u Development M	thority Act, 1999)	□ Yes	□ No
MO		Whether the company is unlis					□ Yes	D No
OF C	J	f yes, please ensure to fill up to for the former of business or profession, if				three main activities/		
RE (	income	under section 44AE		-			• `	
ATU	S.No.	. Code [Please se	e instruction No.7(i)]			Descript	ion	
Ň	(i)							
	(ii)							

Part	A-B	S		BALANCE SHEET AS ON 31 <sup>ST</sup> DAY OF MARCH, 202	1 OR	AS ON THE DATE OF AMALG.	AMATION
Ι	Equ	ity ar	ıd Lia	bilities			
<b>•</b> •	1	Shar	ehold	er's fund			
<b>ANI</b>		A	Share	e capital			
ITY			i	Authorised	Ai		
EQUITY AND LIABILITIES			ii	Issued, Subscribed and fully Paid up			
			iii	Subscribed but not fully paid	Aiii		

		iv	Total (A	Aii + Aiii)			Aiv	
	В	Reser	ves and	l Surplus				
				Reserve	Bi		-	
			-	Redemption Reserve	Bii		-	
				ies Premium Reserve	Biii		-	
				ure Redemption Reserve	Biv		-	
				ation Reserve	Bv		-	
				ptions outstanding amount			-	
		-			Bvi		-	
		vii		reserve (specify nature and amount)			_	
			a		viia		-	
			b		viib		_	
				otal (viia + viib)	Bvii		_	
		viii	Surplu to be sh	s i.e. Balance in profit and loss account <i>(Debit balance own as –ve figure)</i>	Bviii			
		ix	Total (	Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit b	balanc	e to be shown as –ve figure)	Bix	
	С	Mone	ey recei	ved against share warrants			1C	
	D	Total	Sharel	older's fund (Aiv + Bix + 1C)			1D	
2	Shar	e app	lication	money pending allotment				
	i	Pendi	ng for l	ess than one year	i			
	ii	Pendi	ng for 1	nore than one year	ii		-	
	iii	Total	(i + ii)				2	
3			nt liabi	ities				
				orrowings			-	
		-		debentures			-	
		-		Foreign currency	ia		-	
				Rupee	ib		-	
				Total (ia + ib)	10		ic	
							ĸ	
		ii	Term l				-	
				Foreign currency	iia		_	
			b	Rupee loans		[	_	
				1 From Banks	b1		_	
				2 From others	b2			
				3 Total (b1 + b2)	b3			
			c	Total Term loans (iia + b3)			iic	
		iii	Deferr	ed payment liabilities			iii	
		iv	Deposi	ts from related parties (see instructions)			iv	
		v	Other	leposits			v	
		vi	Loans	and advances from related parties (see instructions)			vi	
		vii	Other	oans and advances			vii	
		viii	Long t	erm maturities of finance lease obligations			viii	
				ong term borrowings (ic + iic + iii + iv + v + vi + vii +	· viii)		3A	
	В			liabilities (net)	-,		3B	
				erm liabilities				
			1	payables	i			
			Others					
					ii		20	
	-			Other long-term liabilities (i + ii)			3C	_
	D	-	-	rovisions		[		
				on for employee benefits	i			
		ii	Others		ii			
		iii	Total (	i + ii)			3D	
	Е	Total	l Non-c	urrent liabilities (3A + 3B + 3C + 3D)			3E	

[भाग II—खण्ड 3(i)]

4	Curr	ent li	abilities	5				
	Α	Shor	t-term l	borrowings				
		i	Loans	repayable on demand				
		1	a Fi	rom Banks	ia		-	
			b F	rom Non-Banking Finance Companies	ib			
				rom other financial institutions	ic		-	
				rom others	id		-	
				otal Loans repayable on demand (ia + ib + ic + id)			ie	
		ii	- I	its from related parties (see instructions)			ii	
		iii	-	and advances from related parties (see instructions)			iii	
		-		loans and advances			iv	
		v		deposits			v	
				Short-term borrowings (ie + ii + iii + iv + v)			4A	
	В		e payał	<b>3</b>				
				nding for more than 1 year	i		-	
		-	Others		ii			
		iii	Total T	Trade payables (i + ii)			<b>4</b> B	
	С	Othe	r curre	nt liabilities				
		i	Currei	nt maturities of long-term debt	i			
		ii	Currei	nt maturities of finance lease obligations	ii			
		iii	Interes	st accrued but not due on borrowings	iii			
		iv	Interes	st accrued and due on borrowings	iv			
		v	Incom	e received in advance	v		1	
		vi	Unpaic	1 dividends	vi			
		vii		ation money received for allotment of securities and	vii			
				r refund and interest accrued I matured deposits and interest accrued thereon	viii		-	
					ix		-	
		ix		d matured debentures and interest accrued thereon			-	
		-		payables Dther current liabilities (i + ii + iii + iv + v + vi + vii +	X	(v ± v)	4C	
	D	xi Shar			VIII + I	x + x)	40	
	<b>D</b>		· · · ·	ion for employee benefit			-	
					i 		-	
				ion for Income-tax	ii 		-	
			-	sed Dividend	iii		-	
		iv		dividend	iv		-	
		v	Other		v			
		vi		Short-term provisions (i + ii +iii + iv + v)			4D	
	E			nt liabilities $(4A + 4B + 4C + 4D)$			4E	
 Tota	al Equ	iity a	nd liabi	lities (1D + 2 + 3E + 4E)			Ι	
ASS	SETS							
1	Non-	curre	nt asset	ts				
	A	Fixed	l assets					
		i	Tangib	le assets				
			a	Gross block	ia			
			b	Depreciation	ib			
			c	Impairment losses	ic			
			-	Net block (ia – ib - ic)	id			
				ible assets				
		ii			ii a			
				Gross block	iia			
1	1		b	Amortization	iib			

			c	Impairment losses	iic	
			d	Net block (iia – iib - iic)	iid	
		iii	Capital	l work-in-progress	iii	
		iv	Intangi	ible assets under development	iv	
		v	Total l	Fixed assets (id + iid + iii + iv)		Av
Ī	В	Non-	current	investments		
Ī		i	Investr	nent in property	i	
		ii	Investr	nents in Equity instruments		
			a L	isted equities	iia	
			b U	nlisted equities	iib	
			с Т	otal (iia + iib)	iic	
		iii	Investr	nents in Preference shares	iii	
		iv	Investr	nents in Government or trust securities	iv	
		v	Investr	nents in Debenture or bonds	v	
		vi	Investr	nents in Mutual funds	vi	
		vii	Investr	nents in Partnership firms	vii	
				Investments	viii	
				Non-current investments (i + iic + iii + iv + v + vi + vii -		Bix
-				assets (Net)	,	С
-				oans and advances		
-		-		ladvances	i	
			-	y deposits	ii	
				and advances to related parties (see instructions)	iii	
				Loans and advances	iv	
				Long-term loans and advances (i + ii + iii + iv)		Dv
				erm loans and advances included in Dv which is		
		**		or the purpose of business or profession	via	
			a		via	
			U	ot for the purpose of business or profession	vib	
				ven to shareholder, being the beneficial owner of nare, or to any concern or on behalf/ benefit of such	vic	
			_	nareholder as per section 2(22)(e) of I.T. Act		
	Е	Othe	r non-c	urrent assets		
		i	Long-t	erm trade receivables		
				ecured, considered good	ia	
			b U	nsecured, considered good	ib	
			c D	oubtful	ic	
			d T	otal Other non-current assets (ia + ib + ic)	id	
			Others		ii	
			Total (i			Eiii
				rrent assets included in Eiii which is due from older, being the beneficial owner of share, or from		
		IV	any coi	ncern or on behalf/ benefit of such shareholder as	iv	
-	F		•	tion 2(22)(e) of I.T. Act urrent assets (Av + Bix + C + Dv + Eiii)		1F
2		ent as				
	A	-		vestments		
		i	1	tment in Equity instruments		
		<u> </u>	<u>+</u> т	Listed equities	ia	
				Unlisted equities	ib	
				Fotal (ia + ib)	ic	
		ii	+ +	tment in Preference shares	ii	
		iii	_	tment in government or trust securities	iii	
		iv	-	tment in debentures or bonds	iv	
		11	inves	chent in acochtares of bollas	11	

		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	
В	Inven	tories			
	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	
С	Trad	e receivables			
	i	Outstanding for more than 6 months	i		
	ii	Others	ii		
	iii	Total Trade receivables (i + ii +  iii)		Ciii	
D	Cash	and cash equivalents			
	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	
Е	Short	-term loans and advances			
	i	Loans and advances to related parties (see instructions)	i		
	ii	Others	ii		
	iii	Total Short-term loans and advances (i + ii)		Eiii	
	iv	Short-term loans and advances included in Eiii which is			
		a for the purpose of business or profession	iva		
		b not for the purpose of business or profession	ivb		
		given to a shareholder, being the beneficial owner c of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	ive		
Б	Other	· current assets		F	
F					

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]

				companies (Indian Accounting Standards) Rules, 2015]			
Ι	Equ	ity an	d Lia	abilities			
	1	Equi	ty				
		Α	Equi	ty share capital			
			i	Authorised	Ai		
			ii	Issued, Subscribed and fully paid up	Aii		
			iii	Subscribed but not fully paid	Aiii		
			iv	Total (Aii + Aiii)		Aiv	
		В	Othe	r Equity			
			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	ii		
			п	shown as –ve figure)	п		
			iii	Total (Bie + ii) (Debit balance to be shown as -ve figure)		Biii	

		10
C Total Equity (Aiv + Biii)		1C
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)	02	b3
		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 up	nder provisions)	k
II Provisions	* /	
a Provision for employee benefits	a	
b Others (specify nature)	b	
c Total Provisions	U	He
C         I otal Provisions           III         Deferred tax liabilities (net)		IIc III
		111
IV Other non-current liabilities		4
a Advances	a	-
b Others (specify nature)	b	
c Total Other non-current liabilities		IVc
<u>Cotal Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc)</u>		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	<u>c</u>	-
d Other loans (specify nature)	d	x.
Total Borrowings $(a3 + b + c + d)$		li
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	
Application money received for allotment of securities		
e to the extent refundable and interest accrued thereon	e	
f Unpaid matured deposits and interest accrued thereon	f	-
Unpaid matured debentures and interest accrued	1	-
g thereon	g	
	h	-
h Others (specify nature)		<b>****</b>
i Total Other financial liabilities (a + b +c +d +e +f +g+ h)		liii
iv Total Financial Liabilities (Ii + Iii + Iiii)		Iiv
II Other Current liabilities		
a Revenue received in advance	а	
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)	0	IIIa
IV Current Tax Liabilities (Net)		
		2B
		I
al Equity and liabilities (1C + 2A +2B) SETS		1
[Total Current liabilities (Iiv + IId + IIIc+ IV) al Equity and liabilities (IC + 2A +2B) SETS Non-current assets		
al Equity and liabilities (1C + 2A +2B) SETS Non-current assets A Property, Plant and Equipment		
al Equity and liabilities (1C + 2A +2B) SETS Non-current assets	a	
al Equity and liabilities (1C + 2A +2B) SETS Non-current assets A Property, Plant and Equipment	a b	

	Net block (a – b - c)			Ad	
	al work-in-progress			В	
<u>v</u> L	·cpi cualion	U			
сI	mpairment losses	с			
-	<b>t</b>				
				Cd	
_		a			
		b		D.	
				De	
		9		-	
				-	
		c		-	
				Ed	
				F	
				_	
		a			
		b			
				GC	
Ť	a Listed equities	ia			
Ē		ib		-	
[	c Total (ia + ib)	·	·	ic	
ii I	nvestments in Preference shares	ii			
		iii			
		iv			
		v .			
				ш	
				m	
		a		-	
		b		-	
Ē	c Doubtful	с		-	
	d Total Trade receivables			HII	
Ш				_	
Ļ		i		_	
-				_	
-		111		mm	
-	v Loans included in HIII above which is-			пш	
		vo			
F				-	
-	a for the purpose of business or profession b not for the purpose of business or profession	va vb			
-	b not for the purpose of business or profession	va vb		-	
-	b not for the purpose of business or profession given to shareholder, being the beneficial owner of c share, or to any concern or on behalf/ benefit of	1			
-	b not for the purpose of business or profession given to shareholder, being the beneficial owner of c share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vb			
IV	b not for the purpose of business or profession given to shareholder, being the beneficial owner of c share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act Other Financial Assets	vb vc			
IV	b         not for the purpose of business or profession           given to shareholder, being the beneficial owner of         c           share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act           Other Financial Assets         i         Bank Deposits with more than 12 months maturity	vb vc i			
IV	b         not for the purpose of business or profession           given to shareholder, being the beneficial owner of         c           share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act           Other Financial Assets         i         Bank Deposits with more than 12 months maturity           ii         Others         Others	vb vc			
	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)	vb vc i		HIV	
efer	b         not for the purpose of business or profession           given to shareholder, being the beneficial owner of           c         share, or to any concern or on behalf/ benefit of           such shareholder as per section 2(22)(e) of I.T. Act           Other Financial Assets           i         Bank Deposits with more than 12 months maturity           ii         Others           iii         Total of Other Financial Assets (i + ii)           red Tax Assets (Net)         Section 2(22)(e)	vb vc i		HIV I	
efer	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)         ron-current Assets	vb vc i			
efer other i	b         not for the purpose of business or profession           given to shareholder, being the beneficial owner of           c         share, or to any concern or on behalf/ benefit of           such shareholder as per section 2(22)(e) of I.T. Act           Other Financial Assets           i         Bank Deposits with more than 12 months maturity           ii         Others           iii         Total of Other Financial Assets (i + ii)           red Tax Assets (Net)         Section 2(22)(e)	vb vc i ii			
efer ther i ii	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)         ron-current Assets         Capital Advances	vb vc i ii ii			
efer other i Q ii A iii Q iv T	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)         ron-current Assets         Capital Advances         Advances other than capital advances         Others (specify nature)         Fotal non-current assets (i + ii + iii)	vb vc i ii ii			
eferr ither ii iii iii iv	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)       ono-current Assets         Capital Advances       Advances         Advances other than capital advances       Others (specify nature)         Total on-current assets (i + ii + iii)         Non-current assets included in J above which is due from	vb vc i ii ii			
efer ither ii iii iv	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)       ono-current Assets         Capital Advances       Advances other than capital advances         Others (specify nature)       Other Such assets (i + ii + iii)         Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from	vb vc i ii ii			
eferrother i C ii A iii O iv T v s	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)         ron-current Assets         Capital Advances         Advances other than capital advances         Others (specify nature)         Fotal 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	vb vc i ii ii iii			
eferi ither ii 2 iii 4 iv 7 v 2	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)         ron-current Assets         Capital Advances         Advances other than capital advances         Others (specify nature)         Fotal 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	vb vc i ii ii iii v		I J	
eferr ither iii d iii d iv I V s s r I I Non-	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)         ron-current Assets         Capital Advances         Advances other than capital advances         Others (specify nature)         Fotal non-current assets (i + ii + iii)         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         current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII	vb vc i ii ii iii v	HIV + I + J)		
efern ither ii d iii d iv 1 Non- nt as	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)       mon-current Assets         Capital Advances       Advances         Advances other than capital advances       Others (specify nature)         Fotal non-current assets (i + ii + iii)       Non-current assets (i + ii + iii)         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         current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII         sets	vb vc i ii ii iii v	HIV + I + J)	I J	
efern ither ii d iii d iv 1 Non- nt as	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)         ron-current Assets         Capital Advances         Advances other than capital advances         Others (specify nature)         Fotal non-current assets (i + ii + iii)         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         current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII	vb vc i ii ii iii v	HIV + I + J)	I J	
efern ther i 0 ii 2 iii 0 iv 1 V 2 s s iii 0 V 2 s s Iii 0 V 2 s s II 0 II 0 II 0 II 0 II 0 II 0 II 0	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)       ron-current Assets         ron-current Assets       Capital Advances         Advances other than capital advances       Others (specify nature)         Fotal non-current assets (i + ii + iii)       Non-current assets (i + ii + iii)         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         current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII sets         ntories         Raw materials	vb vc i ii ii iii v	HIV + I + J)	I J	
efern ther iii 4 iii 0 iv 1 Non nt ass Inver i	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)         non-current Assets         Capital Advances         Advances other than capital advances         Others (specify nature)         Total non-current assets (i + ii + iii)         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         current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII sets         ntories         Raw materials         Work-in-progress         Finished goods	vb           i           ii           iii           v           + HIII + 1	HIV + I + J)	I J	
efern ither ii d iii d iv T r s s r v s s r v r s s r v r s s r r v r s s r r r r	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)       non-current Assets         Capital Advances       Advances         Advances other than capital advances       Others (specify nature)         Total non-current assets (i + ii + iii)       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         current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII sets         ntories         Raw materials         Work-in-progress         Finished goods         Stock-in-trade (in respect of goods acquired for trading)	vb           i           ii           iii           iii           iii           iii           iii           iii           iii           iii           iii	HIV + I + J)	I J	
eferri ither iii d iii d iv 1 v s z iii d v s z iii d iv iv v v z v z z v v z z v v z z v v z z v v z z v v z z v v z z v v v z z v v v z v v v z v v v z v v v v z v	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iiii Total of Other Financial Assets (i + ii)         red Tax Assets (Net)         non-current Assets         Capital Advances         Advances other than capital advances         Others (specify nature)         Total non-current assets (i + ii + iii)         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         current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII sets         ntories         Raw materials         Work-in-progress         Finished goods         Stores and spares	vb           i           ii           iii           iii           iii           iii           iii           iii           iii           iii           iv           v	HIV + I + J)	I J	
efer ther i d iii d iv 1 iv 1 v s z z iii iv v s z z z i iii iii iiii ii	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)       non-current Assets         Capital Advances       Advances         Advances other than capital advances       Dthers (specify nature)         Total on-current assets (i + ii + iii)       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         current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII sets       sets         ntories       Raw materials         Work-in-progress       Finished goods         Stores and spares       Loose tools	vb           i           ii           iii           iii           iii           iii           iii           iii           iii           v           v           v           v	HIV + I + J)	I J	
eferri ither iii d iii d iv 1 v s z iii d v s z iii d iv iv v v z v z z v v z z v v z z v v z z v v z z v v z z v v z z v v v z z v v v z v v v z v v v z v v v v z v	b       not for the purpose of business or profession         given to shareholder, being the beneficial owner of         c       share, or to any concern or on behalf/ benefit of         such shareholder as per section 2(22)(e) of I.T. Act         Other Financial Assets         i       Bank Deposits with more than 12 months maturity         ii       Others         iii       Total of Other Financial Assets (i + ii)         red Tax Assets (Net)       onon-current Assets         Capital Advances       Advances         Advances other than capital advances       Others (specify nature)         Total on-current assets (i + ii + iii)       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         current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII sets       ntories         Raw materials       Work-in-progress         Finished goods       Stock-in-trade (in respect of goods acquired for trading)         Stores and spares       Loose tools         Others       Others	vb           i           ii           iii           iii           iii           iii           iii           iii           iii           iii           iv           v	HIV + I + J)	I J	
	$ \begin{array}{c} vest \\ \hline vest \\ vest \\ vest \\ vest \\ vest \\ \hline vest \\ $	vestment Property Gross block Depreciation Impairment losses Net block (a – b - c) oodwill Gross block Impairment losses C Net block (a – b) ther Intangible Assets Gross block Amortisation C Impairment losses A Nortisation C Impairment losses A Nortisation C Impairment losses A Nortisation C Impairment losses A Not block (a – b - c) tangible assets under development ological assets other than bearer plants A Gross block D Impairment losses C Net block (a – b ) nancial Assets I Investments A Listed equities b Unlisted equities c Total (ia + ib) ii Investments in Preference shares ii Investments in Overnment or trust securities v Investments in Overnment or trust securities v Investments in Debenture or bonds v Investments in Partnership firms ii Others Investments (ic + ii + iii + iv + v + vi + vii) I Trade Receivables a Secured, considered good b Unsecured, considered good c Doubtful	vestment Property a Gross block a l pepreciation b c Impairment losses c c l 1 Net block (a - b - c) bodwill a Gross block a l b Impairment losses b c Net block (a - b ) ther Intangible Assets a a Gross block a l b Amortisation b c Impairment losses c c Imvestments in Equity instruments i a Listed equities ia b Unlisted equities ia b Unlisted equities iii i Investments in Government or trust securities iii i Investments in Overnment or trust securities iii v Investments in Perference shares ii i I Trade Receivables vi vi vi i Other Investments (pecify nature) vi vi ii Other Ioans (opecify nature) iii ii Cher Ioans (opecify nature) iii iii Other Ioans (opecify nature) iii iii Other Ioans (opecify nature) iii iii Iother Ioans (opecify nature) iii iii Iother Ioans (opecify nature) iii iii Iother Ioans (opecify nature) iii iii Into I Ime Ioans (opecify nature) iii iii Into I Ime Ioans (opecify nature) III Imeriment IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	vestment Property         a           Gross block         a           Depreciation         b           Impairment losses         c           a Gross block         a           b Impairment losses         b           c Net block (a – b - c)           oodwill         a           a Gross block         a           b Impairment losses         b           c Net block (a – b)         -           her Intangible Assets         a           a Gross block         a           b Amortisation         b           c Impairment losses         c           d Net block (a – b - c)         -           tangible assets under development         ological assets other than bearer plants           a Gross block         a           b Impairment losses         b           c Net block (a – b - c)           nancial Assets         ia           l Investments in Equity instruments           a [Listed equities         ia           b Unlisted equities         ia           i Investments in Preference shares         ii           ii Investments in Mutal funds         v           v Investments in Mutal funds         v	vestment Property       i         a Gross block       a         b Depreciation       b         c Inpairment losses       c         c Toss block       a         b Impairment losses       b         c Gross block       a         b Impairment losses       b         c Gross block (a - b · c)       Dc         c Gross block (a - b · c)       Dc         her Intangible Assets       a         a Gross block (a - b · c)       Dc         her Intangible Assets       a         a Gross block (a - b · c)       Ed         tangible assets under development       F         ological assets other than bearer plants       a         a Gross block       a       b         f Investments in Equity instruments       F         a Listed equities       ia         b Unlisted equities       iib         c [ Total (a + ib)       ic         ii Investments in Debenture or bonds       iv         vestments in Debenture or bonds       iv         ii Investments in Partership firms       vi         ii Investments in Partership firms       vi         ii Others Investments (specify nature)       vii         iii Total an-cu

	nancial Assets vestments			
-	a Listed equities	ia		
	b Unlisted equities	ib		
	c Total (ia + ib)	ic		
	i Investment in Preference shares	ii		
	ii Investment in government or trust securities			
	v Investment in debentures or bonds	iv		
N N		V V		
	i Investment in partnership firms	v		
	ii Other Investments	vii		
V	iii Total Current investments (ic + ii + iii + iv + v + vi + vii)	VII	I	
	ni   1 otal Current investments (ic + ii + iii + iv + v + vi + vii)		1	
		i		
	i Secured, considered good ii Unsecured, considered good	ii		
	iii Doubtful	iii		
	iv Total Trade receivables (i + ii + iii)		II	
III Ca	ash and cash equivalents			
	i Balances with Banks (of the nature of cash and cash equivalents)	i		
	1 /	ii		
	ii Cheques, drafts in hand iii Cash on hand			
		iv		
	v Total Cash and cash equivalents (i + ii + iii + iv) ank Balances other than III above			
	ank Balances other than 111 above		10	
	i Security Deposits	i		
	ii Loans to related parties (see instructions)	ii		
	iii Others(specify nature)	iii		
	iv Total loans (i + ii + iii)	111	V	
			v	
	v Loans and advances included in V above which is- a for the purpose of business or profession	1 1		
		va vb		
	b not for the purpose of business or profession	VD		
	given to a shareholder, being the beneficial owner c of share, or to any concern or on behalf/ benefit of			
	such shareholder as per section 2(22)(e) of I.T. Act	vc		
VI Of	ther Financial Assets		VI	
	nancial Assets (I + II + III + IV + V + VI)		28	
	urrent Tax Assets (Net)		2B 2C	
	ther current assets		20	
	i Advances other than capital advances	i		
	ii Others(specify nature)	ii	20	
	iii Total		2D	
	irrent assets $(2A + 2B + 2C + 2D)$		2	

Part A-Manufacturing

**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*)

Account			maintainea, other wise jut tients of 10 02 as appread	(0)			
1	Deb	its to	Manufacturing account				
	Α	Ope	ning Inventory				
		i	Opening stock of raw-material	i			
		ii	Opening stock of Work in progress	ii			
		iii	Total (i + ii)			Aiii	
	В	Purc	chases (net of refunds and duty or tax, if any)			В	
	C Direct wages					С	
	D	Dire	ct expenses (Di + Dii + Diii)			D	
		i	Carriage inward	i			
		ii	Power and fuel	ii			
		iii	Other direct expenses	iii			
	Е	Fact	ory Overheads				
		Ι	Indirect wages	i			
		Ii	Factory rent and rates	ii			
		Iii	Factory Insurance	iii			
		Iv	Factory fuel and power	iv			
		v	Factory general expenses	v			

			Vi	Depreciation of factory machinery	vi			
			Vii	Total (i+ii+iii+iv+v+vi)			Evii	
Γ		F	Tota	al of Debits to Manufacturing Account (Aiii+B+C+D+	-Evii)		1F	
	2	Closing Stock						
		i	Raw	v material	2i			
		ii	Wor	·k-in-progress	<b>2ii</b>			
		Tota	l (2i	+2ii)			2	
	3	Cost	of G	Goods Produced – transferred to Trading Account (1F	7 - 2)		3	

Part Acce		rad	ing Trading Account for the financial year 2020 maintained, otherwise fill items 61 to 62as applicable)		items 4 to 12 in a case wi	here regular books of accounts are
	4	Rev	enue from operations			
		Α	Sales/ Gross receipts of business (net of returns and refund	ds and du	ty or tax, if any)	
			i Sale of goods	Ι		
			ii Sale of services	Ii		
			iii Other operating revenues (specify nature and amount)			
			a	iiia		
L			b	iiib		
our			c Total (iiia + iiib)	iiic		
ACC			iv Total (i + ii + iiic)			Aiv
CREDITS TO TRADING ACCOUNT		В	Gross receipts from Profession			В
ADI		С	Duties, taxes and cess received or receivable in respect of	goods an	d services sold or supplied	
TR			i Union Excise duties	I		
TO			ii Service tax	Ii		
STI			iii VAT/ Sales tax	Iii		
ŒD			iv Central Goods & Service Tax (CGST)	Iv		
C			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	Clos	sing Stock of Finished Goods			5
	6	Tota	al of credits to Trading Account (4D + 5 )			6
	7	Ope	ning Stock of Finished Goods			7
			chases (net of refunds and duty or tax, if any)			8
	9	Dire	ect Expenses (9i + 9ii + 9iii)			9
T		i	Carriage inward	Ι		-
OUNT		ii	Power and fuel	Ii		-
DEBITS TO TRADING ACC		iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	Iii		
ADI	10	Dut	ies and taxes, paid or payable, in respect of goods and serv	ices purc	hased	
TR		i	Custom duty	10i		
TO		ii	Counter veiling duty	10ii		
ITS		iii	Special additional duty	10iii		
DEB		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 + 10vii	i + 10ix +	10x + 10xi)	10xii	
1	11 (	Cost	of goods produced – Transferred from Manufacturing A	ccount		11	
1	12 (	Gros	s Profit from Business/Profession - transferred to Profit a	and Loss a	account (6-7-8-9-10xii-11)	12	
1	2a 🛛	ſurn	ırnover from Intraday Trading		12a		
1	2b I	nco	me from Intraday Trading			12b	

Par	t A-F	<b>°</b> & L	<b>Profit and Loss Account for the financial year</b> of accounts are maintained, otherwise fill items 61 to		'3 to 60 in a case when	re regular books
	13	Gross	rofit transferred from Trading Account	11 /	1	3
	14	Other	ncome			
		i	Rent	Ι		
L		ii	Commission	Ii		
ACCOUNT		iii	Dividend income	Iii		
AC		iv	Interest income	Iv		
SSC		v	Profit on sale of fixed assets	V		
AND LOSS		vi	Profit on sale of investment being securities chargeable to Secur Fransaction Tax (STT)	ities Vi		
ſ Aľ		vii	Profit on sale of other investment	Vii		
PROFIT		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		
TO S		X	Agricultural income	X		
CREDITS		xi	Any other income (specify nature and amount)			
CRE			A	Xia		
			B	Xib		
			C Total (xia + xib)	Xic		
		xii	14	4xii		
	15	Total		15		
	16	Freigh	]	16		
	17	Consu	]	17		
	18	Power	]	18		
	19	Rents	]	19		
Ę	20	Repair	2	20		
ACCOUNT	21	Repair	s to machinery		2	21
ACC	22	Comp	nsation to employees			
		i	Salaries and wages	22i		
ross		ii	Bonus	22ii		
AND		iii	Reimbursement of medical expenses	22iii		
		iv	Leave encashment	22iv		
PROFIT		v	Leave travel benefits	22v		
		vi	Contribution to approved superannuation fund	22vi		
DEBITS TO		vii	Contribution to recognised provident fund	22vii		
STI		viii	Contribution to recognised gratuity fund	22viii		
DEF		ix	Contribution to any other fund	22ix		
		x	Any other benefit to employees in respect of which an expenditu has been incurred	re 22x		
		xi	Fotal compensation to employees (total of 22i to 22x)		2	2xi
		xiia	Whether any compensation, included in 22xi, paid to non-reside	nts xiia	Yes / No	
		xiib	If Yes, amount paid to non-residents	xiib		

23 Insu	rance		
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 Work	men and staff welfare expenses		24
25 Enter	tainment		25
26 Hospi	itality		26
27 Confe	erence		27
28 Sales	promotion including publicity (other than advertisement)		28
29 Adve	rtisement		29
30 Comi	nission		
i	Paid outside India, or paid in India to a non-resident other th company or a foreign company	an a i	
ii	To others	ii	
iii	Total (i + ii)		30iii
31 Roya			
i	Paid outside India, or paid in India to a non-resident other th	an a i	
ii	company or a foreign company To others	ii	
iii	Total (i + ii)		31iii
	ssional / Consultancy fees / Fee for technical services		
	Paid outside India, or paid in India to a non-resident other th	ana .	
i	company or a foreign company	i i	
ii	To others	ii	
iii	Total (i + ii)		32iii
33 Hotel	, boarding and Lodging		33
34 Trave	eling expenses other than on foreign traveling		34
35 Forei	gn travelling expenses		35
	eyance expenses		36
37 Telep	hone expenses		37
38 Guest	t House expenses		38
39 Club	expenses		39
40 Festiv	al celebration expenses		40
41 Schol	arship		41
42 Gift			42
43 Dona	tion		43
44 Rates	and taxes, paid or payable to Government or any local body (ex	cluding 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 Audi	t fee		45
46 Other	expenses (specify nature and amount)		

1															_						
		i													Ι				_		
		ii													Ii						
		iii	Total (i	+ ii)															4	6iii	
F	47			,	N/Aadh	aar No	of th	e per	son, if	<sup>r</sup> avail	able, for	who	om Bad	Deb	t for a	mount of	<sup>•</sup> Rs. 1 la	kh or more	e is		
	47		and amo				5	1	<i>,</i> ,						5						
		(i1)													47i(1)						
		(i2)													47ii(2)	)					
		(i3)													47i(3)				-		
		(13)					• •	<b>TF</b> (		(4)					.,	'			-1		
			-			-			-		7i(2)+4				47i				-		
			Others availab								aar No.	IS I	not		47ii						
			avana)			me of	Road/		auui							1	T		-		
		S.No.	Name	Flat / I Block I	Door/ Pro	emises/ ilding/	Street/	/ Post	Area/ Localit	T V	own/ City. District	<sup>/</sup> Stat	te	Coun	try	PIN Code	ZIP Cod	e Amount			
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		1																			
			Rows c	an be a	lded a	s reau	ired														
			Others					olzh)							<b>47iii</b>				-		
															+/III						
ļ			Total B					))												7iv	
Ļ	48	Provis	ion for l	oad and	doub	ful de	bts												4	48	
	49		provisio					_												49	
ļ	50							taxes	[15 -	- (16 1	to 21 + 2	22xi	+ 23v	+ 24	to 29	+ 30iii -	- <b>31iii</b> +	32iii + 33	to ,	50	
-	20	43 + 44	1x + 45 -	+ 46iii +	47iv -	+ 48 +	49)]														
	51	Interes																	_		
								ia to :	a non	-resid	dent oth	er t	han a		Ι						
			company	, ,	oreign	compa	any								т.				-1		
		ii	Fo other	·S											Ii				_		
		iii	Fotal (i ·	+ ii)															5	1iii	
	52	Depree	ciation a	nd amo	ortizat	ion													5	52	
	53	Net pr	ofit befo	re taxe	s (50 –	51iii -	- 52)												4	53	
	54	Provis	ion for c	urrent	tax														4	54	
	55	Provis	ion for I	Deferre	d Tax														4	55	
Ē	56	Profit	after tay	x (53 - 5	4 - 55)	)													4	56	
Ē	57	Balanc	e broug	ht forw	ard fr	om pr	evious	vear	r										4	57	
Ī			nt availa			-		•											4	58	
-					appro	priació	)n (30	1 37	,												
	59		priation																		
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IONS			roposed												59						
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS			ax on div						•		( <b>A</b> 2				59	iii					
ROPI			ppropria ompanies								(CSR) ac	ctivi	ties (in a	case	of 59	iv					
Iddy			ny other				<i>55 0j</i> (	Jompo	ALLES L	.c., 20	10)				59	v					
<b>Q</b>			otal (59i			59iv+59	v)								59						
V XV.	60	<u>↓</u>	e carrie				,	9vi)								·-			6	50	
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			carr	iage		hired			ſ	MT)		01	wned/le								ton per month MT, or else @
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Ļ		$\mid$						_										whiche			
		(i)	(1	)		(2)				(3)				(4)					(5)		
		(a)						_													
1		(b)														Γ					

1		Total	
		Add row options as necessary ( Please Note : At any time during the year the number of vehicles should not exc	ceed 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 / lease	
		during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section	1 44AB
Z	62	In case of Foreign Company whose total income comprises solely of profits and gains from business referred	l
		to in sections 44B, 44BB, 44BBA or 44BBB, furnish the following information	
NO ACCOUN T CASE		a Gross receipts / Turnover	62a
A L		b Net profit	62b

1 Det	its to Manufacturing account				_	
Α	Opening Inventory					
	I Opening stock of raw-ma	aterial	Ι			
	Ii Opening stock of Work i	n progress	Ii			
	Iii Total (i + ii)				Aiii	
В	Purchases (net of refunds and	l duty or tax, if any)			В	
С	Direct wages				С	
D	Direct expenses				D	
	I Carriage inward		I			
	Ii Power and fuel		Ii			
	Iii Other direct expenses		Iii			
Е	Factory Overheads			·		
	I Indirect wages					
	Ii Factory rent and rates					
	Iii Factory Insurance					
	Iv Factory fuel and power					
	V Factory general expenses	S				
	Vi Depreciation of factory n	nachinery				
	Vii Total (i+ii+iii+iv+v+vi)		•	-	Evii	
F	Total of Debits to Manufactu	ring Account (Aiii+B+C+D	+Evii)		1F	
2 Clo	sing Stock					
i	Raw material		2i			
ii	Work-in-progress		<b>2ii</b>			

Part Acco			0		ading Account for the financial year 2020 pliance to the Indian Accounting Standards specified in Ac				
	4	Reve	enue	from	operations				
ACCOUNT		А	Sale	es/ Gr	oss receipts of business (net of returns and refund	s and du	ty or tax, if any)		
cco			Ι	Sale	of goods	Ι			
			Ii	Sale	of services	Ii			
TRADING			Iii	Oth amo	er operating revenues ( <i>specify nature and unt</i> )				
TR				a		Iiia			
TO				b		Iiib			
ITS				c	Total (iiia + iiib)	Iiic			
CREDITS			Iv	Tota	ıl (i + ii + iiic)			Aiv	
C		В	Gro	ss ree	ceipts from Profession			B	

Image: Second			С	Duties, taxes and cess received or receivable in respect of	goods an	d services sold or supplied	
Image: Service Tax         Image:			-		-		
$\begin{tabular}{ c                                   $							-
Image: Note of the service o					Iii		-
V       State Goods & Services Tax (GGST)       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 +vi +vi+vii+viii)       Cix         D       Total (i + ii + iii + iv +vi +vi+vii+viii)       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 + 9ii)       9         i       Carriage inward       1         ii       Potre: Respenses (9i + 9ii + 9iii)       9         10       Datie: Row can be added as per the nature of Direct       1ii         10       Duties and taxes, paid or payable, in respect of goods and services purchased       1         11       Custom duty       10i       1         iii       Conter veiling duty       10ii       1         iii       Special additional duty       10ii       1         iv       Vi / Yi / Sales tax					Iv		-
Vi       integrated Goods & Services Tax (IGST)       Vi         vii       Union Territory Goods & Services Tax (UTGST)       Vii         viii       Any other duty, tax and cess       Viii         viii       Any other duty, tax and cess       Viii         ix       Total (i + ii + iii + iv + vi + vi+vii+viii)       Cix         D       Total (i + ii + iii + iv + vi + vi+vii+viii)       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       Purchase (net of refunds and duty or tax, if any)       8         9       Direct Expenses (0i + 9ii + 9iii)       9         1       Carrage inward       1         ii       Pore and fuel       1i         0       Dite: and taxes, paid or payable, in respect of goods and services purchased       10         10       Duties and taxes, paid or payable, in respect of goods and services purchased       10i         11       Counter veiling duty       10ii       10ii         11       Counter veiling duty       10ii       10i         12       Vation Acceise duty       10ii       10i         13       Spec				· · · · · · · · · · · · · · · · · · ·	v		-
Vii       Uiion Territory Goods & Services Tax (UTGST)       Vii         vii       Any other duty, tax and cess       Viii         ix       Total (i + ii + iii + iv +v + vi+vii+viii)       Cix         D       Total Revenue from operations (Aiv + B + Cix)       4D         5       Closing Stock of Finished Goods       5         6       Total of credits to Trading Account (4D + 5)       6         7       Opening Stock of Finished Goods       7         8       Purchases (net of refunds and duty or tax, if any)       8         9       Direct Expenses (9i + 9ii + 9ii)       9         1       Carriage inward       1         ii       Power and fuel       1i         10       Other direct expenses       1ii         10       Duties and taxes, paid or payable, in respect of goods and services purchased       1i         10       Duties and taxes, paid or payable, in respect of goods and services purchased       1ii         10       Duties and taxes, paid or payable, in respect of goods and services purchased       1ii         vi VAT/ Sales tax       10v       vi         vi VAT/ Sales tax       10vi       10vi					Vi		-
viii       Any other duty, tax and cess       Viii       Cix         ix       Total (i + ii + iii + iv +v + vi+vi+viii)       Cix         D       Total revenue from operations (Aiv + B + Cix)       4D         5       Closing Stock of Finished Goods       5         6       Total of credits to Trading Account (4D + 5)       6         7       Opening Stock of Finished Goods       7         8       Purchases (net of refunds and duty or tax, if any)       8         9       Direct Expenses (9i + 9ii + 9iii)       9         1       Carriage inward       1         1i       Power and fuel       1i         1i       Other direct expenses       1ii         10       Duties and taxes, paid or payable, in respect of goods and services purchased       1ii         10       Duties and taxes, paid or payable, in respect of goods and services purchased       1iii         10       Duties and taxes, paid or payable, in respect of goods and services purchased       1iii         11       Direct expenses       10i       10iii         12       Custom duty       10ii       10ii         13       Special additional duty       10ii       10ii         14       Counter veiling duty       10ii       10iv <td></td> <td></td> <td></td> <td>vii Union Territory Goods &amp; Services Tax (UTGST)</td> <td>Vii</td> <td></td> <td>-</td>				vii Union Territory Goods & Services Tax (UTGST)	Vii		-
ix       Total (i + ii + iii + iv +v + vi+viii)       Cix         D       Total Revenue from operations (Aiv + B +Cix)       4D         5       Closing Stock of Finished Goods       5         6       Total of credits to Trading Account (4D + 5)       6         7       Opening Stock of Finished Goods       7         8       Purchases (net of refunds and duty or tax, if any)       8         9       Direct Expenses (9i + 9ii + 9iii)       9         i       Carriage inward       I         ii       Power and fuel       Ii         Other direct expenses       I       Ii         00 ther direct expenses       iii respect of goods and services purchased       Iii         10       Duties and taxes, paid or payable, in respect of goods and services purchased       Iii         ii Counter veiling duty       10ii       Iii         iii Special additional duty       10ii       Iii         vi VAT/ Sales tax       10vi       vi VAT/ Sales tax       10vi					Viii		-
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 + 9ii)     9       i     Carriage inward     1       ii     Power and fuel     1i       Other direct expenses     1i     1i       Other direct expenses     1     1i       iii     Note: Row can be added as per the nature of Direct     1ii       10     Duties and taxes, paid or payable, in respect of goods and services purchased     1       ii     Counter veiling duty     10ii       iii     Special additional duty     10iii       iv     Union excise duty     10ivi       v     VAT/ Sales tax     10vi       vii     Corteal Coate & Service Tax     10vi							Cix
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       I         ii       Power and fuel       Ii         Other direct expenses       Iii         iii       Note: Row can be added as per the nature of Direct       Iii         iii       Note: Row can be added as per the nature of Direct       Iii         10       Duties and taxes, paid or payable, in respect of goods and services purchased       1         ii       Coustom duty       10i         iii       Special additional duty       10iii         iv       Union excise duty       10iv         v       Service tax       10v         viii       Coreal Cood: & Service Tax       10vi			D				4D
101       101       1         1       0       0       1         1       0       0       1         1       0       0       0         1       0       0       0         1       0       0       0         1       0       0       0         1       0       0       0         1       0       0       0         1       0       0       0         1       0       0       0         1       0       0       0         1       0       0       0         10       0       0       0         11       0       0       0         11       0       0       0         12       0       0       0       0         13       0       0       0       0         14       0       0       0       0         13       0       0       0       0         14       0       0       0       0         15       0       0       0       0         14<		5					5
0 Opening stork of rimine Goods       8         8       Purchases (net of refunds and duty or tax, if any)       8         9       Direct Expenses (9i + 9ii + 9ii)       9         i       Carriage inward       I         ii       Power and fuel       Ii         iii       Power and fuel       Iii         iii Note: Row can be added as per the nature of Direct       Iii         10       Duties and taxes, paid or payable, in respect of goods and services purchased         ii       Counter veiling duty       10i         iii       Special additional duty       10iii         iv       Union excise duty       10iv         vi       VAT/ Sales tax       10vi         viii       Contral Coods & Spring Tax (CCST)       10viii		6	Tota	of credits to Trading Account (4D + 5)			6
0       Direct Expenses (9i + 9ii + 9ii)       9         1       Carriage inward       I         ii       Power and fuel       Ii         0       Other direct expenses       Iii         0       Other direct expenses       Iii         0       Other direct expenses       Iii         10       Duties and taxes, paid or payable, in respect of goods and services purchased       10         11       Counter veiling duty       10i         iii       Special additional duty       10ii         iii       Special additional duty       10iv         v       Service tax       10v         vi       VAT/ Sales tax       10vi         vii       Control Credt & Service Tax       10vi		7	Oper	ing Stock of Finished Goods			7
i       Carriage inward       I         ii       Power and fuel       Ii         iii       Power and fuel       Ii         iii       Other direct expenses       Iii         iii       Note: Row can be added as per the nature of Direct       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		8	Purc	hases (net of refunds and duty or tax, if any)			8
ii       Power and fuel       Ii         iii       Other direct expenses       Iii         iii       Note: Row can be added as per the nature of Direct       Iii         10       Duties and taxes, paid or payable, in respect of goods and services purchased         i       Custom duty       10i         iii       Counter veiling duty       10ii         iii       Special additional duty       10iii         iv       Union excise duty       10iv         v       Service tax       10v         vi       VAT/ Sales tax       10vi		9	Dire	et Expenses (9i + 9ii + 9iii)		-	9
Image: Note of the provided as per the nature of Direct in the provided as per the provided as per the nature of Direct in the provided as per the nature of Direct in the provided as per the nature of Direct in the provided as per the provided as per the nature of Direct in the provided as per the provid			i	Carriage inward	Ι		
III       Note: Row can be added as per the nature of Direct       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         viii       Conterl Coode & Service Tax (CCST)       10vii			ii	Power and fuel	Ii		
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       viii     Control Coode & Service Tax (CCST)     10vii			iii	Note: Row can be added as per the nature of Direct	Iii		
Vi     VAT/ Sales tax     10vi       vii     Control Coods & Service Tax (CCST)     10vii		10	Dutio	es and taxes, paid or payable, in respect of goods and servi	ices purc	hased	
Vi     VAT/ Sales tax     10vi       vii     Control Coods & Service Tax (CCST)     10vii	INU		i	Custom duty	10i		
Vi     VAT/ Sales tax     10vi       vii     Control Coods & Service Tax (CCST)     10vii	CO		ii	Counter veiling duty	10ii		
Vi     VAT/ Sales tax     10vi       vii     Control Coods & Service Tax (CCST)     10vii	G AC		iii	Special additional duty	10iii		
Vi     VAT/ Sales tax     10vi       vii     Control Coods & Service Tax (CCST)     10vii	DINC		iv	Union excise duty	10iv		
Vi     VAT/ Sales tax     10vi       vii     Control Coods & Service Tax (CCST)     10vii	RAI		v	Service tax	10v		
			vi	VAT/ Sales tax	10vi		
viii State Goods & Services Tax (SGST) 10viii			vii	Central Goods & Service Tax (CGST)	10vii		
	EBIT		viii	State Goods & Services Tax (SGST)	10viii		
ix     Integrated Goods & Services Tax (IGST)     10ix	DF		ix	Integrated Goods & Services Tax (IGST)	10ix		
x     Union Territory Goods & Services Tax (UTGST)     10x			x	Union Territory Goods & Services Tax (UTGST)	10x		
xi     Any other tax, paid or payable     10xi			xi	Any other tax, paid or payable	10xi		
xii         Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10viii + 10viii + 10ix + 10x + 10xi)         10xii			xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii	i + 10ix +	10x + 10xi)	10xii
11Cost of goods produced – Transferred from Manufacturing Account11		11	Cost	of goods produced – Transferred from Manufacturing Ac	count		11
12       Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)       12	I	12	Gros	s Profit from Business/Profession - transferred to Profit a	nd Loss a	account (6-7-8-9-10xii-11)	12
12aTurnover from Intraday Trading12a	I	12a	Turn	over from Intraday Trading			12a
12bIncome from Intraday Trading12b		12b	Inco	ne from Intraday Trading			12b

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]

	13	Gross	profit transferred from Trading Account		
s	14	Other	income		
ross		i	Rent	i	
AND		ii	Commission	ii	
		iii	Dividend income	iii	
PROFIT COUNT		iv	Interest income	iv	
PR CCO		v	Profit on sale of fixed assets	v	
TO A		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	
DIT		vii	Profit on sale of other investment	vii	
CREDITS		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	
0		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 +	$\mathbf{x} + \mathbf{xic}$ )		14xii
15	Total o	f credits to profit and loss account (13+14xii)			15
16	Freigh	t outward			16
17	Consu	mption of stores and spare parts			17
18	Power	and fuel			18
19	Rents				19
20	Repair	s to building			20
21	Repair	s to machinery			21
22	Compe	ensation 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		
		Any other benefit to employees in respect of which an expendi has been incurred	iture 22x		
	xi	Total compensation to employees (total of 22i to 22x)			22xi
		Total compensation to employees (total of 22i to 22x) Whether any compensation, included in 22xi, paid to non-resi	idents xiia	Yes / No	22xi
	xii		idents xiia xiib	Yes / No	22xi
23	xii	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents		Yes / No	22xi
23	xii Insura	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents		Yes / No	22xi
23	xii Insura i	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents ance	xiib	Yes / No	22xi
23	xii Insura i	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents ince Medical Insurance	23i	Yes / No	22xi
23	xii Insura i ii iii	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents ance Medical Insurance Life Insurance	23i 23i	Yes / No	22xi
23	xii Insurz i ii iii iv	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents ance Medical Insurance Life Insurance Keyman's Insurance	xiib           23i           23ii           23ii	Yes / No	22xi 23v
	xii Insura i ii iii iv v	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents ance Medical Insurance Life Insurance Keyman's Insurance Other Insurance including factory, office, car, goods, etc.	xiib           23i           23ii           23ii	Yes / No	
24	xii Insura i ii iii iv v Workn	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents If Yes, amount paid to non-residents Medical Insurance Life Insurance Life Insurance Keyman's Insurance Other Insurance including factory, office, car, goods, etc. Total expenditure on insurance (23i + 23ii + 23iii + 23iv)	xiib           23i           23ii           23ii	Yes / No	23v
24 25	xii Insura i ii iii iv v Workn	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents If Yes, amount paid to non-residents Medical Insurance Life Insurance Life Insurance Keyman's Insurance Other Insurance including factory, office, car, goods, etc. Total expenditure on insurance (23i + 23ii + 23iii + 23iv) nen and staff welfare expenses ainment	xiib           23i           23ii           23ii	Yes / No	23v 24
24 25 26	xii Insura i ii iii iv v Workn Entert	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents ince Medical Insurance Life Insurance Keyman's Insurance Other Insurance including factory, office, car, goods, etc. Total expenditure on insurance (23i + 23ii + 23iii + 23iv) nen and staff welfare expenses ainment ality	xiib           23i           23ii           23ii	Yes / No	23v 24 25
24 25 26 27	xii Insura i ii iii iv v Workn Enterta Hospit Confer	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents ince Medical Insurance Life Insurance Keyman's Insurance Other Insurance including factory, office, car, goods, etc. Total expenditure on insurance (23i + 23ii + 23iii + 23iv) nen and staff welfare expenses ainment ality	xiib           23i           23ii           23ii	Yes / No	23v 24 25 26
24 25 26 27 28	xii Insura i ii iii iv v Workn Enterta Hospit Confer Sales p	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents If Yes, amount paid to non-residents Medical Insurance Life Insurance Life Insurance Keyman's Insurance Other Insurance including factory, office, car, goods, etc. Total expenditure on insurance (23i + 23ii + 23iii + 23iv) nen and staff welfare expenses ainment ality rence	xiib           23i           23ii           23ii	Yes / No	23v       23v       24       25       26       27
24 25 26 27 28 29	xii Insura i ii iii iv v Workn Enterta Hospit Confer Sales p	Whether any compensation, included in 22xi, paid to non-resi If Yes, amount paid to non-residents If Yes, amount paid to non-residents Ince Medical Insurance Life Insurance Life Insurance Keyman's Insurance Other Insurance including factory, office, car, goods, etc. Total expenditure on insurance (23i + 23ii + 23iii + 23iv) nen and staff welfare expenses ainment ality rence romotion including publicity (other than advertisement) isement ission	xiib       23i       23ii       23ii       23ii       23ii       23iv	Yes / No	23v 24 25 26 27 28
24 25 26 27 28 29	xii Insura i ii iv v Workn Entert Hospit Confer Sales p Advert	Whether any compensation, included in 22xi, paid to non-resi         Whether any compensation, included in 22xi, paid to non-resi         If Yes, amount paid to non-residents         Ince         Medical Insurance         Life Insurance         Keyman's Insurance         Other Insurance including factory, office, car, goods, etc.         Total expenditure on insurance (23i + 23ii + 23iii + 23iv)         nen and staff welfare expenses         ainment         ality         rence         romotion including publicity (other than advertisement)         isement         asion         Paid outside India, or paid in India to a non-resident other the	xiib       23i       23ii       23ii       23ii       23ii       23iv	Yes / No	23v 24 25 26 27 28
24 25 26 27 28 29	xii Insurz i ii iiv v Workn Entert Hospit Confer Sales p Advert Comm i	Whether any compensation, included in 22xi, paid to non-resilents         If Yes, amount paid to non-residents         Ince         Medical Insurance         Life Insurance         Keyman's Insurance         Other Insurance including factory, office, car, goods, etc.         Total expenditure on insurance (23i + 23ii + 23iii + 23iv)         nen and staff welfare expenses         ainment         ality         rence         romotion including publicity (other than advertisement)         issement         ission         Paid outside India, or paid in India to a non-resident other the company or a foreign company	xiib       23i       23ii       23ii       23ii       23ii       23iv	Yes / No	23v 24 25 26 27 28
24 25 26 27 28 29	xii Insura i ii iii iv v Workn Entert Hospit Confer Sales p Advert Comm i ii	Whether any compensation, included in 22xi, paid to non-resile         If Yes, amount paid to non-residents         Ince         Medical Insurance         Life Insurance         Keyman's Insurance         Other Insurance including factory, office, car, goods, etc.         Total expenditure on insurance (23i + 23ii + 23iii + 23iv)         nen and staff welfare expenses         ainment         ality         rence         romotion including publicity (other than advertisement)         issement         ission         Paid outside India, or paid in India to a non-resident other the company or a foreign company         To others	xiib       23i       23ii       23iii       23iii       23iv	Yes / No	23v       24       25       26       27       28       29
24 25 26 27 28 29 30	xii Insura i ii iii iv v Workn Enterta Hospit Confer Sales p Advert Comm i ii	Whether any compensation, included in 22xi, paid to non-resile         Whether any compensation, included in 22xi, paid to non-resile         If Yes, amount paid to non-residents         Ince         Medical Insurance         Life Insurance         Keyman's Insurance         Other Insurance including factory, office, car, goods, etc.         Total expenditure on insurance (23i + 23ii + 23iii + 23iv)         nen and staff welfare expenses         ainment         ality         rence         romotion including publicity (other than advertisement)         issement         ission         Paid outside India, or paid in India to a non-resident other the company or a foreign company         To others         Total (i + ii)	xiib       23i       23ii       23ii       23ii       23ii       23iv	Yes / No	23v 24 25 26 27 28
24 25 26 27 28 29 30	xii Insura i ii iii iv V Workn Enterta Hospit Confer Sales p Advert Comm i iii iii iii	Whether any compensation, included in 22xi, paid to non-resiler         Whether any compensation, included in 22xi, paid to non-resiler         If Yes, amount paid to non-residents         Ince         Medical Insurance         Life Insurance         Keyman's Insurance         Other Insurance including factory, office, car, goods, etc.         Total expenditure on insurance (23i + 23ii + 23iii + 23iv)         nen and staff welfare expenses         ainment         ality         rence         romotion including publicity (other than advertisement)         issement         ission         Paid outside India, or paid in India to a non-resident other the company or a foreign company         To others         Total (i + ii)         y	xiib       23i       23ii       23iv       han a       ii       han a	Yes / No	23v       24       25       26       27       28       29
24 25 26 27 28 29 30	xii Insura i ii iii iv v Workn Enterta Hospit Confer Sales p Advert Comm i ii	Whether any compensation, included in 22xi, paid to non-resile         Whether any compensation, included in 22xi, paid to non-resile         If Yes, amount paid to non-residents         Ince         Medical Insurance         Life Insurance         Keyman's Insurance         Other Insurance including factory, office, car, goods, etc.         Total expenditure on insurance (23i + 23ii + 23iii + 23iv)         nen and staff welfare expenses         ainment         ality         rence         romotion including publicity (other than advertisement)         issement         ission         Paid outside India, or paid in India to a non-resident other the company or a foreign company         To others         Total (i + ii)	xiib       23i       23ii       23iv	Yes / No	23v       24       25       26       27       28       29
24 25 26 27 28 29 30	xii Insura i ii iii iv V Workn Enterta Hospit Confer Sales p Advert Comm i iii iii iii	Whether any compensation, included in 22xi, paid to non-resilt         Whether any compensation, included in 22xi, paid to non-resilt         If Yes, amount paid to non-residents         Ince         Medical Insurance         Life Insurance         Keyman's Insurance         Other Insurance including factory, office, car, goods, etc.         Total expenditure on insurance (23i + 23ii + 23iii + 23iv)         nen and staff welfare expenses         ainment         ality         rence         romotion including publicity (other than advertisement)         risement         ission         Paid outside India, or paid in India to a non-resident other the company or a foreign company         To others         Total (i + ii)         Y         Paid outside India, or paid in India to a non-resident other the there is the paid outside India, or paid in India to a non-resident other the there is the paid outside India, or paid in India to a non-resident other the there is the paid outside India, or paid in India to a non-resident other the there is the paid outside India, or paid in India to a non-resident other the paid outside India, or paid in India to a non-resident other the paid outside India, or paid in India to a non-resident other the paid outside India, or paid in India to a non-resident other the paid outside India, or paid in India to a non-resident other the paid outside India, or paid in India to a non-resident other the paid outside India, or paid in India to a non-resi	xiib       23i       23ii       23iv       han a       ii       han a	Yes / No	23v       24       25       26       27       28       29
24 25 26 27 28 29 30	xii Insura i ii iii iv v Workn Entert Hospit Confer Sales p Advert Comm i iii iii iii Royalt	Whether any compensation, included in 22xi, paid to non-resiler         Whether any compensation, included in 22xi, paid to non-resiler         If Yes, amount paid to non-residents         Ince         Medical Insurance         Life Insurance         Keyman's Insurance         Other Insurance including factory, office, car, goods, etc.         Total expenditure on insurance (23i + 23ii + 23iii + 23iv)         nen and staff welfare expenses         ainment         ality         rence         romotion including publicity (other than advertisement)         issement         ission         Paid outside India, or paid in India to a non-resident other the company or a foreign company         To others         Total (i + ii)         y         Paid outside India, or paid in India to a non-resident other the company or a foreign company	xiib       23i       23ii       23iii       23iii       23iv	Yes / No	23v       24       25       26       27       28       29

	i				a, or paid		ia t	o a no	n-r	esident o	ther t	han	a	i						
				or a for	eign com	pany							_							
	ii	-	thers										ļ	ii						
	iii		l (i + i	<i>,</i>															32iii	
			0	ld Lodg															33	
34	Travel	ing ex	pense	s other	than on f	oreign	tra	veling											34	
35	Foreig	n trav	elling	expens	es														35	
36	Conve	ance	expen	ses															36	
37	Teleph	one ex	kpense	es															37	
38	Guest ]	House	expe	ises															38	
39	Club e	xpens	es																39	
40	Festiva	l celel	bratio	n exper	ises														40	
41	Schola	rship																	41	
42	Gift																		42	
43	Donati	on																	43	
44	Rates a	nd ta	xes, p	aid or p	payable to	Gover	nm	ent or	an	v local b	odv (e	xclu	ding	tax	es o	n incon	ne)			
				e duty							. (*		44i				,			
		Servio										+	44ii	+						
			Sales	tav								+	44iii	+						
		VAI/ Cess	Sales	<i>цал</i>								+	44m 44iv	-						
				1. 0 0		CCCT						_		_						
					rvice Tax (							_	44v	_						
					ces Tax (So							_	44vi	_						
					Services T	-	-					_	44vii	-						
				<u> </u>	ods & Servi							'	44vii	i						
		-			x, duty or								44ix							
	x	Total	rates	and tay	xes paid o	r payal	ole	(44i +	44i	i +44iii +	44iv +	44	v + 4	4vi	+ 44	lvii + 44	viii +44ix	()	44x	
45	Audit	fee																	45	
46	Other	expen	ses (sp	ecify na	ture and an	nount)														
	i													j	i					
	ii													i	i					
	iii	Total	(i + ii)	)															<b>46iii</b>	
	Bad de <i>claimed</i>			PAN/Au	adhaar No.	of the	pers	son, if a	iva	ilable, for	whom	Bad	l Deb	t for	· am	ount of I	Rs. 1 lakh	or more is		
	(i1)											47	/(i1)							
	(i2)											47	'i(2)							
	(i3)											47	'i(3)							
		(Row	s can l	be adde	ed as requ	ired) T	'ota	l (47i1	+4	7i2+47i3)	)	4	47i							
					Rs. 1 lak vide name						is	4	7ii							
	S.No.	Name			Name of Premises/ Building/ Village	Road/ Street/ P Office		Area/ Locality		Town/ City/ District	State		Coun	try	PI	N Code	ZIP Code	Amount		
	1				mage						1		1		╈			1		
		Rows	can h	e adde	d as requi	red					1		1				I	I		
					ess than F		(h)					4	7iii							
			· ·		7i + 47ii +									<u> </u>					47iv	
49					ubtful det		,												4/10	
				anu 001	uotiui del	15														
		ther provisions         49           ofit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23y + 24 to 29 + 30iii + 31iii + 32iii + 33 to 50)         50																		
					iv + 48 + 4		лсб	[13 -	(10	10 41 T 4	2AI T	4JV	- 24	10 4	<u>-</u> ,⊤	50111 T	51m F 52	ini + 55 t0	50	
51	Interes																			
					or paid ii		to a	a non-	res	ident oth	er tha	n a			i					
		compa Fo oth		a torei	gn compa	пу									ii					
			(i + ii)												.1				51iii	

PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS

	1			1
52	Depr	eciation and amortisation		52
53	Net p	rofit before taxes (50 – 51iii – 52)		53
54	Provi	ision for current tax		54
55	Provi	ision for Deferred Tax		55
56	Profi	t after tax (53 - 54 - 55)		56
57	Balaı	nce brought forward from previous year		57
58	Amo	unt available for appropriation (56 + 57)		58
59	Appr	opriations		
	i	Transfer to reserves and surplus	59i	
	ii	Proposed dividend/ Interim dividend	59ii	
	iii	Tax on dividend/ Tax on dividend for earlier years	59iii	
		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	Balar	nce carried to balance sheet (58 - 59vi)		60
61	Α	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	1	
		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

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) ☑ □ mercantile □ cash 2 Is there any change in method of accounting (Tick) 🗹 □ Yes □ No Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure 3a 3a Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS] Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure 3b 3b **OTHER INFORMATION** Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS] 4 Method of valuation of closing stock employed in the previous year (optional in case of professionals) Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3) a 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) Is there any change in stock valuation method (Tick) 🗹 □ Yes □ No с Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation d 4d specified under section 145A Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation e 4e specified under section 145A 5 Amounts not credited to the profit and loss account, being the items falling within the scope of section 28 a 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	5b				
			admitted as due by the authorities concerned					
	-		escalation claims accepted during the previous year	5c			_	
	-	d	any other item of income	5d			_	
		e	capital receipt, if any	5e				1
			Total of amounts not credited to profit and loss account (5a+5b+5c		-		5f	
			unts debited to the profit and loss account, to the extent disallowable ment of condition specified in relevant clauses-	e unde	r sec	ction 36 due to non-		
		a	Premium paid for insurance against risk of damage or destruction	6a				
	-		of stocks or store [36(1)(i)]				_	
	-	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				
	Ī	d	Any amount of interest paid in respect of borrowed capital	6d				
	-	e	[36(1)(iii)] Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e			-	
	-		Amount of contributions to a recognised provident fund [36(1)(iv)]	6f			-	
	-	1	Amount of contributions to an approved superannuation fund				_	
		g	[36(1)(iv)]	6g				
	_	h	Amount of contribution to a pension scheme referred to in section <b>SOCCD</b> [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				
	Ī		Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under	a				
		k	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)]	61				
		m	Provision for bad and doubtful debts [36(1)(viia)]	6m				
		n	Amount transferred to any special reserve [36(1)(viii)]	6n				
	-	0	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	60				
	Ī		Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income $(36(1)(xv))$	6p				
	Ē	q	Marked to market loss or other expected loss as computed in	6q			-	
	-	-	accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	-			-	
	-	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 Provident Fund)	n case	com	pany has recognized		
	-		i deployed in India	i				
			ii deployed outside India	ii	1			
			iii Total	iii				
┢	7	Amo	unts debited to the profit and loss account, to the extent disallowable	e unde	er sec	ction 37		
-		a	Expenditure of capital nature [37(1)]		7a			
	Ī		Expenditure of personal nature [37(1)]		7b			
	Ī	c	Expenditure laid out or expended wholly and exclusively NOT for t purpose of business or profession [37(1)]	he	7c			
	Ī	d	Expenditure on advertisement in any souvenir, brochure, tract,		7d			
	-		pamphlet or the like, published by a political party [37(2B)] Expenditure by way of penalty or fine for violation of any law for th	he			-	
		e	time being in force		7e			
		f	Any other penalty or fine		7f			
	Ī	g	Expenditure incurred for any purpose which is an offence or which prohibited by law	is	7g			
		h	Expenditure incurred on corporate social responsibility (CSR)	T	7h			
	Ī	i	Amount of any liability of a contingent nature		7i			
	Ī	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 disallo	wable	und	er section 40		
			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			
			Amount disallowable under section 40(a)(ib) on account of				
			c 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	Ae			
			[40(a)(ii)]				
			<ul> <li>f Amount paid as wealth tax [40(a)(iia)]</li> <li>g Amount paid by way of royalty, license fee, service fee etc. as</li> </ul>	Af Ag			
			per section 40(a)(iib)				
			h Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible	Ah			
			under section [40(b)/ 40(ba)]				
			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 y previous year	ear b	it allowable during the	8B	
	9	Amo	unts 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			
			Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a				
		b	bank account or through such electronic mode as may be	9b			
			prescribed, disallowable under section 40A(3)	0			
		c	Provision for payment of gratuity [40A(7)] any sum paid by the assessee as an employer for setting up or as	9c			
		d	contribution to any fund, trust, company, AOP, or BOI or society	9d			
			or any other institution [40A(9)]				
			Any other disallowance	9e			
-			Total amount disallowable under section 40A (Total of 9a to 9e)			9f	
	10	Any : year	amount disallowed under section 43B in any preceding previous year	but a	lowable during the previous		
		a	Any sum in the nature of tax, duty, cess or fee under any law	10a			
			Any sum payable by way of contribution to any provident fund or	4.03			
		b	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	10c			
			services rendered Any sum payable as interest on any loan or borrowing from any				
		d	public financial institution or a State financial corporation or a	10d			
			State Industrial investment corporation Any sum payable as interest on any loan or borrowing from any				
		e	scheduled bank or a co-operative bank other than a primary	10e			
			agricultural credit society or a primary co-operative agricultural and rural development bank				
		f	Any sum payable towards leave encashment	10f			
	ĺ	g	Any sum payable to the Indian Railways for the use of railway	10g			
		h	assets Total amount allowable under section 43B (total of 10a to 10g )	8		10h	
-	11		amount debited to profit and loss account of the previous year but dis	allow	able under section 13B	Ton	
ŀ			Any sum in the nature of tax, duty, cess or fee under any law	11a	asie under section 45D		
			Any sum payable by way of contribution to any provident fund or	11a			
		~	superannuation fund or gratuity fund or any other fund for the	11b			
		с	welfare of employees 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	11d			
			State Industrial investment corporation				
		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	11da			
			company, in accordance with the terms and conditions of the agreement governing such loan or borrowing				
			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	11e			
		-	and rural development bank				
		f	Any sum payable towards leave encashment	11f			
		g	Any sum payable to the Indian Railways for the use of railway	11g			

	h	Total amount disallowable under Section 43B(total of 11a to 11g)			11h	
12	Amo	ount 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	Amo	ounts deemed to be profits and gains under section 33AB or 33ABA	or 33A	2	13	
14	Any	amount of profit chargeable to tax under section 41			14	
15	Amo	ount of income or expenditure of prior period credited or debited to	the pro	fit and loss account (net)	15	
16	Amo	ount of expenditure disallowed u/s 14A			16	
		ether assessee is exercising option under subsection 2A of section 92 es , please fill schedule TPSA]	CE (Tic	k) 🗹 🗆 Yes 🗆 No	17	

## Part A – QD

f shortage/ excess, if any

Par	rt A –	QD	•	Quantitative details (mandatory, if liable for audit under section 44AB)		
	(a)	In the	case	e of a trading concern		
		1	0	pening stock	1	
		2	Pı	urchase during the previous year	2	
		3	Sa	les during the previous year	3	
		4	Cl	losing stock	4	
		5	Sł	nortage/ excess, if any	5	
	(b)	In the	case	e of a manufacturing concern		
		6	Rav	w materials		
ΓS			a	Opening stock	6a	
DETAIL			b	Purchases during the previous year	6b	
			c	Consumption during the previous year	6c	
TITATIVE			d	Sales during the previous year	6d	
LAJ			e	Closing stock	6e	
Π			f	Yield finished products	6f	

6	Rav	w 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	Fin	ished 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	

Par	t A –	OL	Rec	ceipt and payment account of company under liquidation			
		1	Oper	ning balance			
payment account of under liquidation			i	Cash in hand	1i		
ent account liquidation			ii	Bank	1ii		
ent a ligu	•		iii	Total opening balance	1iii		
payme under		2	Rece	ipts			
			i I	nterest	2i		
ceipt and company			ii I	Dividend	2ii		
Receipt and company			iii S	Sale of assets (pls. specify nature and amount)			
R				a	2iiia	ı	

7f

		b	2iiib		
		c	2iiic	_	
		d Total (iiia + iiib + iiic)	2iiid		
	iv	Realisation of dues/debtors	2iv		
Ī	v	Others (pls. specify nature and amount)			
		a	2va		
		b	2vb		
		c Total of other receipts (va + vb)	2vc		
	vi	Total receipts (2i + 2ii + 2iiid+ 2iv + 2vc)	2vi		
3	Fota	ll of opening balance and receipts		3	
4 <sup>I</sup>	Payı	nents			
	i	Repayment of secured loan	4i		
		Repayment of unsecured loan	411		
		Repayment to creditors	4iii		
Γ	iv	Commission	4iv		
Γ	v	Others (pls. specify)			
		a	4va		
		b	4vb		
		c Total of other payments (4va + 4vb)	4vc		
Ē	vi	Total payments (4i + 4ii + 4iii + 4iv + 4vc)	4vi		
5	Clos	ing balance			
	i	Cash in hand	5i		
Ē	ii	Bank	511		
F	iii	Total of closing balance (5i + 5ii)	5iii		
6	Fota	l of closing balance and payments (4vi + 5iii)		6	

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

Schee	dule	HP	Details of Income fr	om House Property (	Please	e refer in	ıstruc	tions) (D	rop a	lown to l	be pro	vided in	dicatin	g owr	iershij	p of p	propert	ty)		
		Address	of property 1		Town	/ City						State				PIN	Code	/ Zip	Code	
	1																			
┝		T. (1.)			VEC															
			roperty co-owned? 🛛 Ye g details)	es □No (if "	YES"	please o	enter													
			e's percentage of share in	the property %	Г			7												
					L															
			Name of Co-own	ner(s)	]	PAN/Aa	adhaa	r No. of	C0-0	wner (s	)		Per	centa	ige Sl	hare	in Pro	perty		
		Ι																		
		II																		
		Tick 🗹	the applicable option]	Name(s) of Tenant	PAN/	Aadhaa	r No	of Tena	nt(s)	(Plaase	500	PAN/T	'AN/Ag	dhaa	r No	of T	onant	(s) (if	TDS	
		$\Box$ Let o		.,	Note )		1 110.	or rena	iii(3)	(I lease	see	credit i				UI I	chant	( <b>5</b> ) ( <b>H</b>	105	
			ed let out	I																
			occupied																	
		a	Gross rent received or r		alue									a						
		b	The amount of rent whic				1b						_							
			Tax paid to local author	ities			1c 1d						-							
			Total (1b + 1c) Annual value (1a – 1d) (1	nil if solf accupied of	to as 1	nor soct		(2) of th	0 1 0	f)			1	le						
			Annual value of the proj	, I				( )	e Ac	i)				lf						
			30% of 1f	ferty owned (own per	centa	ge share	1g													
		8	Interest payable on borr	owed capital			-s 1h						-							
			Total (1g + 1h)	r			1							li	-	-		-	-	
X			Arrears/Unrealised rent	received during the y	year le	ss 30%							]	lj						
RT		k	Income from house prop	oerty 1 (1f – 1i+1j)									1	k						
DE		Address	of property 2		Town	/ City						State				PIN	Code/	Zip c	ode	
PR(	2																			
SE		Is the p	roperty co-owned? 🛛 Ye	es 🗆 No (if "	YES"	please o	enter													
HOUSE PROPERTY		followin	g details)			•														
щ		Assessee	e's percentage of share in	the property																
		Name of	f Co-owner(s)		PAN/	Aadhaa	r No.	of Co-o	wnei	r (s)		Percen	tage S	hare	in Pr	oper	ty			
		I											-			-				
		п																		
		-	the applicable option]			Aadhaa	r No,	of Tena	nt(s)	(Pleas	se see	PAN/T credit i			r No.	of T	enant	(s) if '	ſDS	
		□ Let o □ Deem	ut ied let out	I	note)							creatt	is clain	leu)						
		□ Self o	1	II																
			Gross rent received or re (higher of the two, if let o			er of the	two	f let out	for n	art of the	e vear	)	2	la						
			The amount of rent whic		<i>i</i> ,	er og ine	2b	j iei oui j	or pt	ari oj inc	year)	,								
		c	Tax paid to local author	ities			2c													
		d	Total (2b + 2c)				2d													
		e	Annual value (2a – 2d)										2	2e						
		f	Annual value of the prop	perty owned (own per	centa	ge share	e x 2e)	)					1	2f						
		g	30% of 2f				2g													
			Interest payable on borr	owed capital			2h							_						
		i	Total (2g + 2h)											2i						
		j	Arrears/Unrealised rent	8.	year le	ss 30%								2j						
╞	•		Income from house prop											k						
ŀ			ough income/loss if any under the head "Income		" (11-	+ 21- + 2	0							3						
	4	(if negat	ive take the figure to 2i o	f schedule CYLA)			·							4						
	NC		Furnishing of PAN/Aadh Furnishing of TAN of ter								n 194.	·IB.								

Sch	edule	e BP	Computation of income from business or p	orofes	sion				
1	A		n business or profession other than speculative business		-				
		1	Profit before tax as per profit and loss account (item 5	53 61	(ii) and 62(b) of Pa	art A	-P&L) / (item 53 of Part	1	
S FR			A-P&L – Ind AS) <i>(as applicable)</i> Net profit or loss from speculative business included in	n 1 (ei	nter –ve sign in				
ME		2a	case of loss)		····	2a			
INCOME FROM BUSINESS OR		2b	Net profit or Loss from Specified Business u/s 35AD in sign in case of loss)	nclude	ed in 1 (enter –ve	2b			
				a H	ouse property	3a			
					apital gains	3b			
			income/ receipts credited to profit and loss account		ther sources	3c			
		-	u/s 115BBF/ chargeable u/s 115BBG		s 115BBF	3d			
			-		s 115BBG	3u 3e			
			Profit or loss included in 1, which is refe			36			
			44B/44BB/44BBA/44BBB/44AE/44D/44DA/ Chapter-J of Income-tax Act (other than 115B) (Dropdown to be p	-XII-C provid	G/ First Schedule led)	<b>4</b> a			
		4b	Profit and gains from life insurance business referred t			4b			
		4c	<b>Profit from activities covered under rule 7, 7A, 7</b> (Dropdown to be provided)	7B(1),	, 7B(1A) and 8	4c			
		5	Income credited to Profit and Loss account (included i	in 1) v	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)	. T					
				ci					
				cii					
				5ciii		5.3			
		6	d Total exempt income (5a + 5b + 5ciii) Balance (1-2a - 2b - 3a - 3b - 3c - 3d - 3e - 4- 5d)			5d		6	
		U		а I	Jouss property	7a		0	
			-		Iouse property				
		_	Expenses debited to profit and loss account		Capital gains	7b			
		7	considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG		Other sources	7c			
				d u	/s 115BBF	7d			
					I/s 115BBG	7e			
		8a	Expenses debited to profit and loss account which rela Expenses debited to profit and loss account which rela		1	8a			
		8b	and disallowed u/s 14A (16 of Part A-OI)	ale lu	exempt income	8b			
		9	Total $(7a + 7b + 7c + 7d + 7e + 8)$			9			
		10	Adjusted profit or loss (6+9)					10	
		11	Depreciation and amortization debited to profit and lo	oss ace	count			11	
		12	Depreciation allowable under Income-tax Act						
			i <b>Depreciation allowable under section 32(1)(ii) and</b> Schedule-DEP)	nd 32(1	<b>1)(iia)</b> (item 6 of	12i			
			ii Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of I	IT Rul	les)	12ii			
			iii Total (12i + 12ii)					12iii	
		13	Profit or loss after adjustment for depreciation (10+1)		,		1	13	
		14	Amounts debited to the profit and loss account, to the ounder section 36 (6s of Part A-OI)	exten	t disallowable	14			
		15	Amounts debited to the profit and loss account, to the	exten	t disallowable	15			
			under section 37 (7k of Part A-OI) Amounts debited to the profit and loss account, to the o	exten	t disallowable				
		16	under section 40 (8Aj of Part A-OI)			16			
		17	Amounts debited to the profit and loss account, to the o	exten	t disallowable	17			
		18	under section 40A (9f of Part A-OI) Any amount debited to profit and loss account of the p	previo	us year but	18			
		10	disallowable under section 43B (11h of Part A-OI)			10			
		19	Interest disallowable under section 23 of the Micro, Sn Enterprises Development Act, 2006	man a	na wiedium	19			
		20	Deemed income under section 41			20			
		20	Deemed income under section 32AC/ 32AD/ 33AB/ 33A	ABA/	35ABA/ 35ABB/				
		21	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/	v i		24			
	24	4 not allowable (including income from salary, commission, from firms in which company is a partner)	bonus and in	terest	24			
	25	Increase in profit or decrease in loss on account of ICDS a	adjustments a	nd	25			
	25	<sup>o</sup> deviation in method of valuation of stock (Column 3a + 4c	d of Part A- O	DI)	25			
	26	$\begin{array}{c} 6 \\ \hline \text{Total} (14+15+16+17+18+19+20+21+22+23+24+23) \\ \hline \end{array}$	5)				26	
	27				27			
	28	3 Deduction allowable under section 32AD			28			
	29				29			
		Amount of deduction under section 35 or 35CCC or 350 amount debited to profit and loss account ( <i>item</i> $x(4)$			4			
	30	amount deductible under section 35 or 35CCC or 35CCD						
		debited to P&L account, it will go to item 24)						
	31	Any amount disallowed under section 40 in any preceding allowable during the previous year(8B of Part A-OI)	g previous yea	r but	31			
	32	Any amount disallowed under section 43B in any precedin	ng previous ye	ear but	32			
_	33	allowable during the previous year (10h of Part A-OI)			33			
	33	Decrease in profit or increase in loss on account of ICDS a	adjustmonts o	nd	33			
	34	deviation in method of valuation of stock (Column 3b + 4e	•		5.			
	35	5 Total (27+28+29+30+31+32+33+34)					35	
	36	5 Income (13+26-35)					36	
	37	7 Profits and gains of business or profession deemed to be u	nder -					
		i Section 44AE (61(ii) of schedule P&L)	37i					
		ii Section 44B	37ii					
		iii Section 44BB	37iii 27i					
		iv Section 44BBA	37iv					
		v Section 44BBB	37v					
		vi Section 44D	37vi					
		vii Section 44DA	37vii		,	4 of Form 3CE)		
		viii Chapter-XII-G (tonnage)	37viii	(total o	f col.	7 of item 10 of Form 66)		
		ix First Schedule of Income-tax Act (other than 115B)	37ix					
		x Total (37i to 37ix)	1.4	1	e 11	(24)27 \	37x	
	38	3 Net profit or loss from business or profession other than s Net Profit or loss from business or profession other than		•		. ,	38	
	39	<b>P</b> applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8), if applicable (If	or 8 is not app				A39	
	_	loss take the figure to 2i of item F) (39a+ 39b + 39c + 39d +	39e + 39f)	20	-			
		a Income chargeable under Rule 7		39				
		b Deemed income chargeable under Rule 7A c Deemed income chargeable under Rule 7B(1)		39	-			
			<u>`</u>	39	_			
		d Deemed income chargeable under Rule 7B(1A) e Deemed income chargeable under Rule 8	)	39	-			
			8)	39	-			
		f Income other than Rule 7A, 7B & 8 (Item No. 3 Balance of income deemed to be from agriculture, after a		39		). 7B(1A) and Rule & for		
	40	the purpose of aggregation of income as per Finance Act					40	
F	Con	mputation of income from speculative business						
	41	Net profit or loss from speculative business as per profit o	r loss account	t			41	
	42	Additions in accordance with section 28 to 44DA					42	
	43	<b>3</b> Deductions in accordance with section 28 to 44DA					43	
	44	Income from speculative business ) (41+42-43) (if loss, ta	ke the figure to	o 6xv of	sched	dule CFL)	B44	
(	Con	mputation of income from specified business under section 3	35AD					
	45	5 Net profit or loss from specified business as per profit or l	oss account				45	
	46	5 Additions in accordance with section 28 to 44DA					46	
	47	<b>Deductions in accordance with section 28 to 44DA</b> (other to on which deduction u/s 35AD is claimed)	han deduction	under s	section	n,- (i) 35AD, (ii) 32 or 35	47	
	48						48	
	49	· · · · ·					49	
	50		gure to 7xv of	schedu	le CF.	L)	C50	
	51	Relevant clause of sub-section (5) of section 35 AD which a				,	C51	
-		drop down menu)	-	• •	1	- D 44 - C52		
I	/ Ilnco	ome chargeable under the head 'Profits and gains from bus	iness or profe	ssion	(A39	+B44+C50)	D	1

भारत का राजपत्र : असाधारण

SI.		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)
	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)			

edul	e DPM Depreciation on Plant and Machinery (Other section)	r than assets on which full ca	ipital expenditure is allowabl	e as deduction unde	r any other
1	Block of assets		Plant and machinery		
2	Rate (%)	15	30	40	45
		(i)	(ii)	(iii)	(iv)
3	previous year				
4					
5					
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					
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
	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)				

1	Block of assets	Land	Building	g (not includ	ing land)	Furniture and fittings	Intangible assets	Ships
2	2 Rate (%)	Nil	5	10	40	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
~	B Written down value on the first day of previous year							
4	the previous year							
47	previous year out of 3 or 4							
6	to be allowed (3 + 4 -5) (enter 0, if result is negative)							
17	in the previous year							
8	the year out of 7							
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)							
1	<sup>0</sup> Depreciation on 6 at full rate							
1	1 Depreciation on 9 at half rate							
1	<sup>2</sup> Total depreciation (10+11)							
1								
1	4 Net aggregate depreciation (12-13)							
1:	5 Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)							
1	transfer of asset/ assets							
	7 Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)							
1	8 Written down value on the last day of previous year* (6+ 9 -12) (enter 0 if result is negative)							

Sch	edule	DEP	Summary of depreciation on assets (Other than section)	on assets on which full capital o	expenditure is allowable as deduction under any other
	1	Plan	it and machinery		
		a	Block entitled for depreciation @ 15 per cent ( Schedule DPM - 17i or 18i as applicable)	1a	
IS		b	Block entitled for depreciation @ 30 per cent ( Schedule DPM - 17ii or 18ii as applicable)	1b	
ASSET		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	
ION		e	Total depreciation on plant and machinery ( 1a + 1b +	1c+1d)	1e
IAT	2	Buil	ding (not including land)		
DEPRECIATION ON		a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a	
FDEF		b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b	
RY OF		c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	20	
<b>IAI</b>		d	Total depreciation on building (2a+2b+2c)		2d
SUMMARY	3	Furi	niture and fittings(Schedule DOA- 14v or 15v as applicab	le)	3
SI	4	Inta	ngible assets (Schedule DOA- 14vi or 15vi as applicable)		4
	5	Ship	s (Schedule DOA- 14vii or 15vii as applicable)		5
	6	Tota	al depreciation (1e+2d+3+4+5)		6

edule	DCO	<b>G</b> Deemed Capital Gains on sale of deprecia	ble assets		
1	Plan	nt 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	Buil	ding (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	Furi	niture and fittings ( Schedule DOA- 17v)		3	
4	Inta	ngible assets (Schedule DOA- 17vi)		4	
5	Ship	os (Schedule DOA- 17vii)		5	
6	Tota	al ( 1e+2d+3+4+5)		6	

Schedul	le ESF	Expenditure on	scientific Research etc. (Deduction	under section 35 or 35CCC or 35CC	CD)
SI	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)			
i	iii	35(1)(iia)			
i	iv	35(1)(iii)			
	v	35(1)(iv)			
,	vi	35(2AA)			
	vii	35(2AB)			
v	iii	35CCC			
i	ix	35CCD			
	x	Total			
NC	OTE	In case any deduction is clair	ned 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

			e of land or building r share of capital g	g or both (fill up detai ain)	ils separately fo	or each proper	ty)(in case	e of co-ownership	),			
	a	i	Full value of consid	leration received/rece	ivable		ai					
		ii	Value of property a	as per stamp valuation	n authority		aii					
Gains		iii	purpose of Capital	sideration adopted a Gains [in case (aii) e as (ai), or else take (	does not exce		aiii					
	b	Dedu	ctions under sectio	n 48								
apital		i	Cost of acquisition	without indexation			bi					
C		ii										
ern		iii	Expenditure wholl	ture wholly and exclusively in connection with transfer biii								
Short-term		iv	Total (bi + bii + bii	i)			biv					
ioh	c	Balar	nce (aiii – biv)			1c						
Sh	d	Dedu	ction under section	54D/ 54G/54GA (Spe	cify details in item	ı D below)	1d					
	e	Short	t-term Capital Gair	is on Immovable prop	oerty (1c - 1d)		Ale					
	F	In ca	se of transfer of im	movable property, ple	ease furnish the	e following det	ails (see n	ote)		·		
		S.N	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address propert	Pin code				

	NOT		0	Aadhaar No. is mandate	ory, if the tax is	deduced und	er section	194-IA	or is quoted by		
			buyer in the documer In case of more than	nts. one buyer, please indica	te the respective	percentage sh	are and a	mount.			
2	Froi		np sale	, , , , , , , , , , , , , , , , , , ,	<b>r</b>	1					
			alue of consideration	on			2a				
	В	Net w	orth of the under t	aking or division			2b				
	С	Short	term capital gains	from slump sale (2a-	2b)		•			A2c	
2	Fro	m sale	of equity share or	unit of equity oriente	d Mutual Fund	d (MF) or un	it of a b	usiness	trust on which		
				1A or 115AD(1)(b)(ii							
	a	Full v	alue of considerati	on			3a				
	b	Deduc	ctions under section	n 48							
		I	Cost of acquisition	without indexation			bi				
		li (	Cost of Improveme	ent without indexation	1		bii				
			· ·	y and exclusively in co	onnection with	transfer	biii			_	
			Fotal (i + ii + iii)				biv			_	
			ce (3a – biv)				3c			_	
				d u/s 94(7) or 94(							
				n 3 months prio units are received, the							
				(Enter positive value		out of sale o	1				
				on equity share or eq		IF (STT naid	1) (3c +3	d)		A3e	
				being an FII- from sa					company (to be		
4				ange adjustment unde							
		-	-	n which securities tra	-					A4a	
				n which securities tra						A4b	
5			RESIDENTS- from	m sale of securities (or	ther than those	at A3 above	e) by an l	FII as p	per section		
-	115/		n oneo convitios a-1-	l include shares of a con	many other the-	anoted share	onton t	ho			
	a	-	ollowing details		1 0		-s, enter t	пе			
				ideration received/recei	vable in respect o	of unquoted	ia				
			shares							_	
			b Fair market value manner	e of unquoted shares det	termined in the p	rescribed	ib				
		-		deration in respect of u	inquoted shares a	ndonted as new	· ic			-	
				the purpose of Capital (			i.				
		ii I	Full value of consider	ation in respect of secur	ities other than u	inquoted	aii			-	
			shares Fotal (ic + ii)							_	
	b		tions under section	n 48			aiii			-	
				without indexation			bi			-	
			-	nt without indexation	1		bii			-	
			-	y and exclusively in co		transfer	biii			-	
			Fotal (i + ii + iii)				biv			-	
	c		ce (5aiii – biv)				5c				
		Loss	to be disallowed	u/s 94(7) or 94(8)	- for example	if security	,				
	d	bough	t/acquired within	n 3 months prio	r to record	date and	5.4				
				units are received, the		out of sale of					
			•	ed (Enter positive val	•		- FIL (7			45-	
6				on securities (other th			n FII (50	: +3d)		A5e	
6	r roi			n at A1 or A2 or A3 on A3 on A2 or A3 on A2 on A3 on A2 on A3 on A2 on A3 on A2 on A			e onten t	ho			
	А		in case assets sold in following details	icidue shares of a com	pany other than	quoteu snare	s, enter t	ne			
		Ī		sideration received/reco	eivable in respect	t of unquoted	ia				
			shares b Fair market valu	ue of unquoted shares d	atorminad in the	nreserihed	14				
			b Fair market van manner	ue of unquoted shares d		preseribed	ib				
		[	c Full value of cor	isideration in respect of			ic				
			Î	A for the purpose of Cap			-				
				ration in respect of asset	s other than unq	uoted shares	aii				
		iii	Fotal (ic + ii)				aiii				
	В		ctions under section								
			-	without indexation			bi				
				ent without indexation			bii				
				y and exclusively in co	onnection with	transfer	biii				
	~		$\frac{\text{Fotal (i + ii + iii)}}{1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 +$				biv				
	С	Balan	ce (6aiii – biv)				6c	1			

		D	example and divi sale of si	f asset (security/ if asset bought/: dend/income/bor ich asset to be ign short term capi	acquired with us units are nored (Enter ]	in 3 mo received positive	nths prion l, then los value only	to record da s arising out )	te of	6d				
			DCCG)	short term capi	tai gains on G	ueprecia	Die assets	(0 of schedul	·	6e				
	-			on under section						6f				
-	7			n assets other th ned to be short t			or A4 or A	5 above (6c +	6d + (	6e – 6t)	)		A6g	
-				y amount of uni			n assat ti	ransforrad du	ring	the nre	vious vo	ars shown		
				posited in the Ca										
-		□Y SI.	es 🗆 N Previous	o D Not applica Section under w		en provid	le the deta	uils below acquired/constru	ratad	-	Amount	not used for		
		51.	year in	claimed in			new asset a	icquireu/constru	icieu			or remained		
			which asset									d in Capital ccount (X)		
			transferr	e		Year in	n which A	mount utilised o		Capital	gains a	ccount (A)		
			d				set d/constr	Gains acc	ount					
	_					-	ted							
-		i		54D/54G/54GA		/ 540								
-				ned to be short ter ned to be short to				A, other than a	l'a'				A7	
-				h Income/Loss in	. 8		,	ital Gain. <i>(Fill</i>	un sa	chedule	PTI) (48	8a + A8b +		
		<u> 48c)</u>							p 50	cheduie	11) (11)		A8	
				ough Income/Lo	ss in the natu	re of Sh	ort Term	Capital Gain,	A	<b>48</b> a				
	ŀ		0	ole @ 15% ·ough Income/Lo	ss in the natu	re of Sh	ort Term	Capital Gain.						
				ole @ 30%				<b>F</b> ,	A	<b>48</b> b				
				ough Income/Lo		re of Sh	ort Term	Capital Gain,	A	<b>48c</b>				
-				ole at applicable CG included in	India as									
	9		DTAA		AI – Ao but i	not char	geable to t	ax of chargea	Die at	i specia	i i ates ili	inuia as		
		CI		Item No. A1 to	<b>C</b>		Rate as pe		~ .			Applicable		
		Sl. No.	I. Amount A8 above in Country name Article of Treaty TRC Section of Rate as per rate flower of (6) a fincome A8 above in Country name Article of Treaty TRC Section of Rate as per rate flower of (6)											
	_			which included			not chargeab	le) (Y/N)				<i>UI</i> ( <i>))</i> ]		
	-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8	8)	(9)	(10)		
	-	I												
-		II	Total an	ount of STCC not	ahargaahla ta ti	ar in Indi	a ag pay DT						A9a	
-		a b		ount of STCG not	ç		-						A9a A9b	
-				term Capital Gai					7 + 1	8-10-			A30	
				al gain (LTCG) (				-		5 11/a )				
f	-	-		land or building						in case	of co-ow	nership,		
	1	ente	r your sl	are of Capital G	ain)	-								
		a		l value of conside						ai				
				ue of property a						aii				
				l value of consi pose of Capital						aiii				
IS				, take this figure				Acceu 1.10 mi	105	am				
Gaiı	Ī	b												
tal (			I Co	st of acquisition v	vith indexatio	n				bi				
api				st of Improvemen						bii				
m C			Iii Ex	penditure wholly	and exclusive	ly in con	nection w	ith transfer		biii				
Long-term Capital Gains	-			al (bi + bii + biii)	)				$\square$	biv				
ong	-	c	Balance	(aiii – biv)						1c				
Γ		d	Deductio	on under section	54D/54EC/540	G/54GA	(Specify det	ails in item D be	low)	1d				
	ľ	e	Long-ter	m Capital Gains	on Immovab	le prope	rty (1c - 1	d)	I				B1e	
	Ī	c	~	f transfer of imn				-	detai	ls (see 1	note)			
				Name of buyer(s)	PAN/Aadhaan buyer(s	No. of	Percentage share	-	A	Address propert	of	Pin code		
		ľ						share						

	NO	TE►	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced u buyer in the documents.	under secti	ion 194-IA or is quoted by	7
			In case of more than one buyer, please indicate the respective percentage	share and	amount.	
2			mp sale			
	a	Full	value of consideration	2a		
	-		worth of the under taking or division	2b		_
	c	Bala	nce (2a – 2b)	2c		-
	d	Dedu	uction u/s 54EC	2d		
	e	Long	g term capital gains from slump sale (2c-2d)			B2e
3	Fro	om sal	e of bonds or debenture (other than capital indexed bonds issued	by Gover	nment)	
	a	Full	value of consideration	3a		
	b	Dedu	actions 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	LTC	G on bonds or debenture - (3a-biv)			B3c
4	Fro	m sal	e of listed securities (other than a unit) or zero coupon bonds whe	re provis	o under section 112(1) is	
4	app	olicabl	le	·		
	a	Full	value of consideration	4a		
	b	Dedu	actions 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	g Term Capital Gains on assets at B4 (4a – biv)	•		4c
5			e of equity share in a company or unit of equity oriented fund or a aid under section 112A	unit of a b	ousiness trust on which	
		-		dulo 1174	)	B5
	_	-	m Capital Gains on sale of capital assets at B5(Column 14 of sche I-RESIDENTS- from sale of shares or debenture of Indian compa			<b>D</b> 5
6			e adjustment under first proviso to section 48)	iny (to be	computed with foreign	
			omputed without indexation benefit			<b>B6</b>
_			R-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(	(1)(c), (ii)	units referred in sec.	
7			iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII			
	a	i	In case securities sold include shares of a company other than qu details	oted shar	es, enter the following	
			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		
1		ii	Full value of consideration in respect of securities other than	aii		
			unquoted shares			
		iii	-			
_	h		Total (ic + ii)	aiii		
	b		Total (ic + ii) ictions under section 48	aiii		
_	b	Dedu i	Total (ic + ii) actions under section 48 Cost of acquisition without indexation	aiii bi		
_	b	Dedu i ii	Total (ic + ii)         actions under section 48         Cost of acquisition without indexation         Cost of improvement without indexation	aiii bi bii		
	b	Dedu i ii iii	Total (ic + ii)         actions under section 48         Cost of acquisition without indexation         Cost of improvement without indexation         Expenditure wholly and exclusively in connection with transfer	aiii bi bii biii		
		Dedu i ii iii iv	Total (ic + ii)         Inctions under section 48         Cost of acquisition without indexation         Cost of improvement without indexation         Expenditure wholly and exclusively in connection with transfer         Total (bi + bii + biii)	aiii bi bii biii biii		
	c	Dedu i ii iii iv Long	Total (ic + ii)         Inctions under section 48         Cost of acquisition without indexation         Cost of improvement without indexation         Expenditure wholly and exclusively in connection with transfer         Total (bi + bii +biii)         z-term Capital Gains on assets at 7 above in case of NON-REESII	aiii bi bii biii biv DENT (a		B7c
8	c For bus	Dedu i ii iiv Long · NON iness	Total (ic + ii)         Ictions under section 48         Cost of acquisition without indexation         Cost of improvement without indexation         Expenditure wholly and exclusively in connection with transfer         Total (bi + bii +biii)         g-term Capital Gains on assets at 7 above in case of NON-REESIII         I-RESIDENTS - From sale of equity share in a company or unit o         trust on which STT is paid under section 112A	aiii bi bii bii biv DENT (a f equity o	riented fund or unit of a	
-	c For bus Lor	Dedu i ii iv Long · NON iness ng-ter	Total (ic + ii)         Inctions under section 48         Cost of acquisition without indexation         Cost of improvement without indexation         Expenditure wholly and exclusively in connection with transfer         Total (bi + bii +biii)         g-term Capital Gains on assets at 7 above in case of NON-REESII         I-RESIDENTS - From sale of equity share in a company or unit o         trust on which STT is paid under section 112A         m Capital Gains on sale of capital assets at B8 (Column 14 of 115)	aiii bi bii bii biv DENT (a f equity o	riented fund or unit of a	
-	c For bus Lon Fro	Dedu i iii iv Long · NON iness ng-ter om sal	Total (ic + ii)         Total (ic + ii)         actions under section 48         Cost of acquisition without indexation         Cost of improvement without indexation         Expenditure wholly and exclusively in connection with transfer         Total (bi + bii +biii)         g-term Capital Gains on assets at 7 above in case of NON-REESII         R-RESIDENTS - From sale of equity share in a company or unit o         trust on which STT is paid under section 112A         m Capital Gains on sale of capital assets at B8 (Column 14 of 115)         e of assets where B1 to B8 above are not applicable	aiii bi bii bii biv DENT (a f equity o	riented fund or unit of a	
	c For bus Lor	Dedu i iii iv Long · NON iness ng-ter om sal	Total (ic + ii)         Total (ic + ii)         actions under section 48         Cost of acquisition without indexation         Cost of improvement without indexation         Expenditure wholly and exclusively in connection with transfer         Total (bi + bii +biii)         e-term Capital Gains on assets at 7 above in case of NON-REESII         R-RESIDENTS - From sale of equity share in a company or unit o         trust on which STT is paid under section 112A         m Capital Gains on sale of capital assets at B8 (Column 14 of 115)         e of assets where B1 to B8 above are not applicable         In case assets sold include shares of a company other than         quoted shares, enter the following details	aiii bi bii bii biv DENT (a f equity o	riented fund or unit of a	
	c For bus Lon Fro	Dedu i ii iv Long iness ng-ter om sal	Total (ic + ii)         Total (ic + ii)         actions under section 48         Cost of acquisition without indexation         Cost of improvement without indexation         Expenditure wholly and exclusively in connection with transfer         Total (bi + bii +biii)         g-term Capital Gains on assets at 7 above in case of NON-REESII         R-RESIDENTS - From sale of equity share in a company or unit o         trust on which STT is paid under section 112A         m Capital Gains on sale of capital assets at B8 (Column 14 of 115)         e of assets where B1 to B8 above are not applicable         In case assets sold include shares of a company other than	aiii bi bii bii biv DENT (a f equity o	riented fund or unit of a	

				adopted Gains (h	e of considera as per section igher of a or b	50CA for the	purpose of	Capital	ic				
			ii	Full value of c			ssets other t	han	aii				
			iii	Total (ic + ii)					aiii				
		b	Dedu	ctions under s	ection 48								
				Cost of acquis					bi				
				Cost of impro					bii				
				Expenditure w		lusively in co	nnection wit	th transfer	biii				
				Total (bi + bii	+biii)				biv				
				ce (aiii – biv)					9c				
				ction under se				em D below)	9d			B9e	
	10		_	term Capital			e (9c-9d)					<b>B</b> 9e	
		Who was	ether a depos	eemed to be lo any amount of ited in the Ca No □ Not a	f unutilized ca pital Gains Ac	pital gain on a	ne within du	e date for t		ious year sl	own below		
	S.n	Pre	vious y	year Section up	der which dedu		ew asset acqu	ired/constru	cted	Amount no new asset or			
	0	tra	which a ansferi	ed	claimed in	Year in	which asset /constructed	Amount uti Capital Gai		unutilized i gains acco	n Capital		
_	i		2017-1		D//54G/54GA			-					
	b			eemed to be lo	<u> </u>	0		,				B10	
				eemed to be lo		<u> </u>	-			1. <b>DTI</b> ) / <b>D</b> 1		DIU	
		B11	b)	ough Income/L					-		1a1+11a2 +	B11	
		a1	charg	Through Incor eable @ 10%									
		a2	charg	Fhrough Incone able @ 10%									
				Fhrough Incor eable @ 20%	ne/ Loss in the	e nature of Lo	ong Term Ca	apital Gain,	B11b				
	12	Ame	ount o	f LTCG inclu per DTAA	ded in items B	1 to B11 but	not chargeal	ble to tax o	r chargeal	ole at specia	l rates in		
		SI. No.	Amour incor		e Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	obtained (Y/N)	Section of I.7 Act	I.T. Act	Applicable rate [lower of (6) or (9)]		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		I											
		п	_										
				amount of LTC amount of LTC					•			B12a B12b	
	13			term capital						10+B11-12a	վ	B120 B13	
(	_			eable under th	÷							С	
Ι				bout deductio				- 1	× •				
		1		deduction u/s				etails					
		a											
			i	Date of acquisit	m/yyyy								
			ii										
				undertaking Date of purchas	se of new land o	r huilding			aiii	dd/m	m/yyyy		
				Amount deposit		_	Scheme befor	e due date	aiv		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
				Amount of dedu		unis recounts :	seneme belor	e uue uute	av				
		b				Deductio	on claimed u/	s 54EC		1			
		٣ ٦	i	Date of transfer	of original asse				bi	dd/m	m/yyyy		
				Amount investe	-				bii				
				Date of investm	-				biii	dd/m	m/yyyy		
				Amount of dedu					biv				
		с	c Deduction claimed u/s 54G										
			i	Date of transfer	of original asse			-	ci	dd/m	m/yyyy		
				Cost and expense	-			now agest	cii				

		<u> </u>	r –												
				iii D	ate of purchase/construct	ion of n	ew asset	t in an area other t	than urb	an area	ciii	dd/mm/yyyy			
				iv A	mount deposited in Capit	al Gains	s Accou	nts Scheme before	due dat	9	civ				
				V A	mount of deduction claim	led					cv				
			d				Dedu	ction claimed u/s	54GA						
				i D	ate of transfer of original	asset fr	om urb	an area			di	dd/mm/yyyy			
				ii C	ost and expenses incurred	l for pu	rchase o	or construction of	new asse	t	dii				
				iii D	ate of purchase/construct	ion of n	ew asset	t in SEZ			diii	dd/mm/yyyy			
				iv A	mount deposited in Capit	al Gains	s Accou	nts Scheme before	due dat	e	div				
				v A	mount of deduction claim	ed					dv				
			e	Total d	leduction claimed (1a +	- 1b + 1	c + 1d)	)			e				
ES	Set-	off o	f cur	rent yea	r capital losses with curre	ent year	capital	gains (excluding a	nounts in	cluded in	A9a &	B12a which is NOT charg	eable un	ıder L	TAA)
H,					Gain of current year (Fill			m capital loss set o							nt year's
H,	<sup>31.</sup> (	Gain			this column only if	5		in capital loss set (	1		Long term capital loss set of			capita	l gains
						15%	30%	applicable rate	DTAA rates	10	%	20%	DTAA rates		
												_			
					1	2	3	4	5	6		7	8		9
				e set off		(A3e*+		(A1e*+		(B4c*+ B7c*+		(B1e*+			
	• P			ow if nputed i		A4a*+	(ASe"+	A2c*+A4b*+A6g*	A9b	B/C		B2e*+B3c*+B6*+B9e*+	B12b		
		negat		iiputeu i	>	A8a*)	A8b*)	+A7*+A8c*)		B11a1*+	-B11a2	* B10*+B11b*)			
H		-	-	1 50 /								L			
	ii	Short	t	15%	$(A3e^{+}A4a^{+}A8a^{+})$										
	iii t	term		30%	(A5e*+A8b*)										
		capit:	al a	pplicable	(Ale*+										
	IVξ	gain		rate	<i>A2c*+A4b*+A6g*</i> + <i>A7*+A8c*</i> )										
	v		D	TAA rate											
					(B4c*+B5*+B7c*+										
	vi	r		10%	<i>B8*+ B9e*</i>										
		Long term			B11a1*+B11a2*)					-					
	C	capita	al		(B1e*+										
	vii §	gain		20%	$B2e^{+}B3c^{+}B6^{+}B9e^{+}$	H									
					<i>B10*+ B11b*)</i>										
N	iii			FAA rat											
	IX I.		loss	set off (	$\mathbf{i} + \mathbf{i}\mathbf{i}\mathbf{i} + \mathbf{i}\mathbf{v} + \mathbf{v} + \mathbf{v}\mathbf{i} + \mathbf{v}\mathbf{i}\mathbf{i} + \mathbf{v}\mathbf{i}\mathbf{i}\mathbf{v}$						Ţ		T		
		viii) Loss	rem	aining af	ter set off (i-ix)										
					in this table (A1e* etc.) a	re the ar	nounts (	of STCG compute	d in resn	ective col	lumn (A	A1-A8) as reduced by the	amoun	t of S	CG not
					chargeable at special rates						(1				
					in this table (B1e* etc.) a						lumn (	B1-B11) as reduced by th	e amou	nt of l	LTCG not
					<u>chargeable at special rates</u> crual/receipt of capital ga		UIAA,	which is included	inerein,	i any.					
Ħ					<u> </u>			Upto 15/6		16/6 to 15	5/9	16/9 to 15/12		2 to	16/3 to 31/3
		гуре	01 C	apital ga	ain / Date			(i)		(ii)		(iii)	15	5/3	(v)
					l gains taxable at the rate										
╎┝					<i>tem 5vi of schedule BFLA</i> , I gains taxable at the rate										
		Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.													
		Short-term canital gains taxable at applicable rates													
	Short-term capital gains taxable at DTAA rates												_		
	4 Enter value from item 5xi of schedule BFLA, if any.														
	5 Long- term capital gains taxable at the rate of 10%														
	<sup>5</sup> Enter value from item 5x of schedule BFLA, if any.														
					l gains taxable at the rate tem 5xi of schedule BFLA										
	_ I	Long	- ter	m capita	l gains taxable at the rate tem 5xiii of schedule BFL	DTAA									
	ľ		, utl		of schedule DTL	-, ., uny	•								

Sche	dule 11	2A From sa	le of equ	ity share in a co	ompany or unit of equ	ity oriented fu	nd or unit of a busir	ness trust on wh	ich STT is paid	under section 1	12A				
	S. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full Value 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 11 and 6	Fair Market Value per share/unit as on 31st January,2018	Total Fair Market Value of capital asset as per section 55(2)(ac)- (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 5 of LTCG Schedule of ITR6
	(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
	1														
	2														
	Add ro	ows													
	Total	tal													

S	chedule 1	15AD(1)(b)(iiii)-	Proviso	From sale of e	quity share in a c	ompany or unit	of equity oriented fund or	unit of a busin	ess trust on wh	nich STT is pai	d under section 1	12A			
	S. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full Value 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 11 and 6	Fair Market Value per share/unit as on 31st January,2018	Total Fair Market Value of capital asset as per section 55(2)(ac)- (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 8 of LTCG Schedule of ITR6
	(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
	Add rov	lvs	1												
	Total														

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

			xvii	Income by way of	transfer of	f carbon c	redits - ch	argeab	ole u/s	cxvii		1				
				115BBG Tax on dividend	received	l hv an Ì	Indian con	nany	from	exviii						
			xviii	specified foreign co	mpany-115	5BBD										
				Income from roy 31.3.1961 to 31.3.1						cxix						
				services where ag								_				
				31.3.1976, and a	greement	is appro	oved by t	he Co	entral			_				
				Government. Paragraph EII of P	art I of firs	st schedule	of Finance	Act								
				Distributed incom					ection	xx						
				194LBA - chargeab			·									
		d	Pass <i>provi</i>	through income in ( <i>ded</i> )	the natur	e of incon	ne from oth	er sou	rces o	chargea	able	at special	rates (drop	down to be	2d	
			Amo	unt included in 1 ar	nd 2 above,	, which is c	chargeable a	at spec	ial ra	tes in I	ndia	as per DT	AA (total o	f column (2)	2.	
		e	of tal	ble below)	r		T	1				r	1	•	2e	
					em No. 1a o 1 d 2a ,	Country	Autiala of	Rate a		Wheth TRC		Seation of	Data as non	Applicable		
			SI. No	n	c & 2d in	name &	Article of DTAA	Trea (enter		obtain		I.T. Act	Rate as per I.T. Act	rate [lower of (6) or		
					which	Code		Ì if n	ot					(9)]		
			(4)		included		(=)	charge	-	(Y/N				(10)	_	
			(1)	) (2)	(3)	(4)	(5)	(6	)	(7)		(8)	(9)	(10)		
			I													
-			П													
-	3	Dedu		s under section 57 (		& 2d )	-									
-				Expenses / Deduction			-									
			b	Depreciation (avail	•		-									
			c	Interest expenditur in 1a)	e u/s 57(1)	(available	only if inco	ome of	tered	3c						
			d	Total						3d						
-	4	Amo	unts	not deductible u/	's 58										4	
	5	Prof	its cl	nargeable to tax u	/s 59										5	
	6			the from other source $3 + 4 + 5$ (If negative						ifter re	duci	ing income	related to E	ТАА	6	
-	7	Incor	ne fr	om other sources (o	ther than f	rom ownii	ng and mair	itainin	g race	e horse	s) (2	<b>2 +6 ))</b> (ent	er 6 as nil. i	negative)	7	 
-				om the activity of ov			9		8		-) (					
			Rece	· ·				8	a							
			Dedu	ictions under section	n 57 in rela	ation to re	ceipts at 8a	8	b							
		C	only Ame	ounts not deductik	ole u/s 58			8							-	
				its chargeable to				8								
				nce $(8a - 8b + 8c + 8)$			e figure to 1	lxv of	Schedi	ule CFI	Ľ)				8e	
	9	Incor	ne ur	ider the head "Inco	me from of	ther source	es" (7 + 8e)	(take a	8e as n	il if neg	gativ	ve)			9	 
	10	Info	rma	nation about accrual/receipt of income from Other Sources												
		S.		Other Source Upto 15/6 From 16/6 to From 16/9 to From 16/12 to From 16/3												
		No	•	Income	-	5/10	15/9		15/1			15/3	31			
			_		(i)		(ii)		(iii)	)		(iv)	(v	)		
		1		vidend Income												
				come by way of												
				nnings from teries, crossword												
		-		zzles, crossword												
		2	gai	mes, gambling,												
				ting etc. referred												
			to 2(2	in section 24)(ix)	L											
· · · · · · · · · · · · · · · · · · ·			. `													 _

- (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)

5

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.  $\pm$  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,

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 वार्ष्णेय, 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 Director General of Income-tax (Systems) or 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 rule114AAB

Sl. No.	Name	E-mail address	Contact number	Address in the country or specified territory outside India of which the non-resident is resident	 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 31stday 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 वार्ष्णेय, 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) FMV2 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 206CCAread 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 subsection (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 thequarterended... (dd/mm/yyyy) and of tax deducted atsource

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	

SI. No.	Deductee /payee reference number provided by the deductor/ payer, if available	ee/	the deductee	of the	Section code (See Note 16)	of	Amou nt paid or credite d	withdrawal in excess of Rs. 1 crore as referred to in section 194N (in cases not covered by		cash withdrawal in excess of Rs. 1 crore for cases covered by sub-clause (b) of clause (ii) of first proviso to	deduct	Total tax deposit ed	deductio n	deduct	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- deducti on/ lower deducti
[412] 1	[413]	[414]	[415]	[416]	[417]	[418]	[419]	[419A]	[419B]	[419C]	[420]	[421]	[422]	[423]	[424]	on [425]
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 section197.
- 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.
- 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 20002 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[section194C(6)].
- 8. Write "Z" if no deduction or lower deduction is on account of payment being notified under section197A(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 section194Nor on account of notification issued under fourth proviso to section194N.
- 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 asunder:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
193	Interest on securities	193

# THE GAZETTE OF INDIA : EXTRAORDINARY

194	dividend	194
194A	Interest other than interest on securities	94A
194B	Winnings from lotteries and crossword puzzles	94B
194BB	Winnings from horse race	4BB
194C	Payment of contractors and sub-contractors	94C
194D	Insurance Commission	94D
194DA	Payment in respect of life insurance policy	4DA
194EE	Payments in respect of deposits under National Savings Schemes	4EE
194F	Payments on account of repurchase of Units by Mutual Funds or UTIs	94F
194G	Commission, prize etc., on sale of lottery tickets	94G
194H	Commission or Brokerage	94H
194-I(a)	Rent	4-IA
194-I (b)	Rent	4-IB
194J(a)	Fees for Technical Services (not being professional service), royalty for sale, distribution or exhibition of cinematographic films and call center(@2%)	94J-A
194J(b)	Fee for professional service or royalty etc (@10%)	94J-B
194K	Income in respect of units	94K
194LA	Payment of Compensation on acquisition of certain immovable property	4LA
194LBA(a)	Certain income in the form of interest from units of a business trustto a resident unit holder	4BA1
194LBA(b)	Certain income in the form of dividend from units of a business trust to a resident unit holder	4BA2
194LB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitization trust	LBC
194N	Payment of certain amounts in cash	94N
194N First Proviso	Payment of certain amounts in cash to non-filers	94N-F

194-0	Payment of certain sums by e-commerce operator to e-commerce participant	940
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

thequarterended......(dd/mm/yyyy) and of tax collected at source

BSR C	ode of brai	nch/Rec	eipt Nu	mber of I	Form No	o. 24G														
	on which ch n/yyyy)	allan d	eposited	d/Transfe	r vouche	er date														
Challa	Challan Serial Number/DDO Serial No. of Form No. 24G																			
Amour	Amount as per Challan																			
	TCS to be a f Col. 677	illocate	d among	g deducte	es as in	the vertion	cal					Coll	ie of the ector							
Total i	Total interest to be allocated among the parties mentioned below											TAN	T							
Sl.	Party ref	Party	PAN	Name of	Total	Amo-	Date on	Colle-	Tax	Sur-	Edi	uc-	Total	Total	Date of	Rate at	Reason	Number	Whether the	If, answer to [681A]
No.		code	of the	party		untrecei		ction		char	atio				collec-		for non-	0	payment by	is yes, then
		(01-	party		of the			Code		ge	SS		collec-	depo-	tion (dd/	collec-	collec-	certif i-	collectee is	
	- ber	Com-			tran-	debi-	untrece-	(See					ted	sited	mm/	ted	tion/	cate u/s	liable to TDS	
	pro-	pany			sactio			Note					[673+		vyyy)		lower	206C	as per clause	
	vided	02-			п		debi-	10)					674+				collec-	issued by	(a) of the fifth	
	by the	Other					ted (dd/						675]				tion/ or	the Asse-	proviso to	
	collec-	than					mm/										collec-	ssing	sub-section	
	tor, if	com-					vyyy)										tion at	Officer	(1G) or	
		pany)															higher	for lower	second	

14								THE	GAZ	ETTE	OF INI	DIA : EX	TRAO	RDINAR	Υ			[P	art II—S	EC. 3(i)]
	able															rate (See Note 1 to 9)	tion of tax			Date of pay- ment of TDS to Central Gover- nment
[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 (IH) 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	В
206C	Collection at source from timber obtained by any mode other than a forest lease	6C	С
206C	Collection at source from any other forest produce (not being tendu leaves)	6C	D
206C	Collection at source from scrap	6C	Е
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	Н
206C	Collection at source from tendu leaves	6C	Ι
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	0
206C	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E	6C	Р
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	<i>R</i> "

\* 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:-

# "ANNEXURE: DEDUCTEE WISE BREAK UP OF TDS

(Please use separate Annexure for each line item in Table at Sl. No. 04 of main Form 27Q)

Details of amount paid/credited during the quarter ended (dd/mm/yyyy) and of tax deducted at source

Name of the Deductor/Payer

TAN

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 TDS to be allocated among deductees as in the vertical total of Col. 726	
Total interest to be allocated among the deductees mentioned below	

Sl.		Deductee	[Permanent	Name of	Sectio	Date of	Amount of	Amount of	Amount of	Amoun	Tax	Surcharge	Education	Total	Total tax
No.	e reference number	Code(01- Company	Account Numberor	the deduct ee	n code (See	payment or credit	cash withdrawal	cash withdrawal which is in	cash withdrawal	t paid or credite d			Cess	tax deduc ted	deposited
	provided	02-Other	Aadhaar		Note	(dd/mm/yyy	in excess		which is in					[722+	
	by the deductor	than company	Number] of the		11)	<i>y)</i>	of Rs. 1 core as	Rs. 20 lakhs but does not	excess of Rs. 1 crore					723 + 724]	
	if availabl e	) `	<i>deductee</i> [see note				referred to in section	exceed Rs. 1 crore for	for cases covered by						
			12]				194N (in cases not covered by	cases covered by sub-	sub-clause (b) of clause (ii)						
							the first proviso to Section 194N)	clause (a) of clause (ii) of first proviso to section	of first proviso to Section 194N						
								194N							
[714]	[715]	[716]	[717]	[718]	[719]	[720]	[720A]	[720B]	[720C]	[721]	[722]	[723]	[724]	[725]	[726]
1															
2															

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3								
Total								

Date of deduction (dd/mm/yyyy)	Rate at which deducted	Reason for non- deduction/ lower deduction/ grossing up/ Higher Deduction (See notes1 to 10)	Number of the certificate issued by the Assessing Officer for non- deduction/ lower deduction	IT Act	Nature of Remittanc e	Unique Acknowledgement of the corresponding Form No. 15CA, if available	Country to which remittance is made	Email ID of deducte e	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: .....

Date:

Signature of the person responsible for deducting tax atsource

.....

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 section197.

2. Write "C" if grossing up has beendone.

- 3. Write "D" if deduction is on higher rate under section 206AA on account of non-furnishing of Permanent Account Number or Aadhaar Numberor non-linking of PAN with Aadhar.
- 4. Write "E" if no deduction is in view of sub-section (2A) of section 194LBA.

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- 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\*.

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

11. List of section codes is asunder:

[भाग	II—खण्ड	3(i)]
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196D(1A)	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)	96DA

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 subsection (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 subsection (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 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 subsection (1) of section 139 for the assessment year in which the amount is chargeable to tax under subsection (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 attributed	Short term/ long term
	name	Whether self generated yes/no		amount for self generated asset		
	Total					

6. Name and registration number of the valuer based on whose valuation report information at serial no 5 is provided.

# VERIFICATION

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.