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 0 2 0 - 2 1**

Part A-GEN GENERAL

PERSONAL INFORMATION

Name				**PAN**
Is there any change in the name? If yes, please furnish the old name				**Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable**
Flat/Door/Block No	**Name of Premises/Building/Village**			**Date of formation** *(DDMMYYYY)* **Date of commencement of business (DD/MM/YYYY)**
Road/Street/Post Office	**Area/Locality**	**Status** (*firm-1sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI,, artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP*),		☐
Town/City/District	**State** **Country**			**Pin code/Zip code**
Office Phone Number with STD code/ Mobile No. 1				**Mobile No. 2**
Email Address -1				**Email Address -2**

FILING STATUS

(a)	**Filed u/s (Tick)** *[Please see instruction]*	**☐139(1)-On or before due date, ☐139(4)-After due date, ☐139(5)-Revised Return, ☐92CD-Modified return, ☐119(2)(b)- after condonation of delay.**
	Or Filed in response to notice u/s	**☐ 139(9), ☐ 142(1), ☐ 148, ☐ 153A ☐ 153C**
	Whether you are a business trust?	**☐ Yes ☐ No**
	Whether you are a investment fund referred to in section 115UB?	**☐ Yes ☐ No**
(b)	**If revised/Defective/ in response to notice for Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)**	/ /
(c)	**If filed in response to a notice u/s 139(9)/142(1)/148/153A/153C/ or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement**	*(unique number)* / /
(d)	**Residential Status** *(Tick)* ☑ ☐ **Resident** ☐ **Non-Resident**	
(e)	**Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?** *(Tick)* ☑ ☐ **Yes** ☐ **No**	
(f)	**Whether you are recognized as start up by DPIIT**	**☐ Yes ☐ No**
(g)	**If yes, please provide start up recognition number allotted by the DPIIT**	
(h)	**Whether certificate from inter-ministerial board for certification is received?**	**☐ Yes ☐ No**
(i)	**If yes, please provide the certification number**	
(j)	**In the case of non-resident, is there a permanent establishment (PE) in India** *(Tick)* ☑ ☐ **Yes** ☐ **No**	
(k)	**Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.**	
(l)	**Whether this return is being filed by a representative assessee?** *(Tick)* ☑ ☐ **Yes** ☐ **No** **If yes, please furnish following information -**	
	(1) **Name of the representative**	
	(2) **Capacity of the Representative** *(drop down to be provided)*	
	(3) **Address of the representative**	

	(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative
(m)	Whether you are Partner in a firm? (Tick) ☑ ☐ Yes ☐ No If yes, please furnish following information	

Name of Firm	PAN	

(n) Whether you have held unlisted equity shares at any time during the previous year? (Tick) ☑ ☐ Yes ☐ No
If yes, please furnish following information in respect of equity shares

Name of company	Type of company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance	
			No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
1a	1b	2	3	4	5	6	7	8	9	10	11	12	13

AUDIT INFORMATION

a	Whether liable to maintain accounts as per section 44AA? *(Tick)* ☑ ☐ Yes ☐ No	
a2	Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA *(Tick)* ☑ ☐ Yes ☐ No	
a2i	If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs.1 crore but does not exceed Rs.5 crores? *(Tick)* ☑ ☐ Yes ☐ No	
a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of the said amount? *(Tick)* ☑ ☐ Yes ☐ No	
a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc. during the previous year, in cash, does not exceed five per cent of the said payment? *(Tick)* ☑ ☐ Yes ☐ No	
b	Whether liable for audit under section 44AB? *(Tick)* ☑ ☐ Yes ☐ No	
c	If (b) is Yes, whether the accounts have been audited by an accountant? *(Tick)* ☑ ☐ Yes ☐ No If Yes, furnish the following information-	
	(i)	Date of furnishing of the audit report (DD/MM/YYYY) / /
	(ii)	Name of the auditor signing the tax audit report
	(iii)	Membership no. of the auditor
	(iv)	Name of the auditor (proprietorship/ firm)
	(v)	Proprietorship/firm registration number
	(vi)	Permanent Account Number (PAN)/Aadhaar No. of the auditor (proprietorship/ firm)
	(vii)	Date of audit report
di	Are you liable for Audit u/s 92E? ☐ Yes ☐ No	Date of furnishing audit report? DD/MM/YYYY
dii	If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing of the audit report? *(DD/MM/YY)* *(Please see Instructions)*	

Sl. No.	Section Code	Date (DD/MM/YYYY)

e If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report?

Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)

PARTNERS/ MEMBERS/TRUST

A Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI *(Tick)* ☑ ☐Yes ☐ No
(In case of societies and cooperative banks give details of Managing Committee) If Yes, provide the following details

Sl.	Name of the Partner/member	Admitted/Retired	Date of admission/retirement	Percentage of share (if determinate)
1.				
2.				

B	Is any member of the AOP/BOI/executor of AJP a foreign company? *(Tick)* ☑ ☐ Yes ☐ No
C	If Yes, mention the percentage of share of the foreign company in the AOP/BOI/ executor of AJP ☐ ☐
D	Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member? *(Tick)*☑ ☐Yes ☐No

E	Particulars of persons who were partners/ members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or executors in the case of estate of deceased / estate of insolvent as on 31st day of March,2020 or date of dissolution								
	S.No	**Name and Address**	**Percentage of share (if determinate)**	**PAN**	**Aadhaar Number/ Enrolment Id** *(if eligible for Aadhaar)*	**Designated Partner Identification Number, in case partner in LLP**	**Status** *(see instructions)*	**Rate of Interest on Capital**	**Remuneration paid/ payable**
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

For persons referred to in section 160(1)(iii) or (iv)

F	To be filled in case of persons referred to in section 160(1)(iii) or (iv)		
1	Whether shares of the beneficiary are determinate or known?		☐ Yes ☐ No
2	Whether the person referred in section 160(1)(iv) has Business Income?		☐ Yes ☐ No
3	Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor?		☐ Yes ☐ No
4	Please furnish the following details (as applicable) :		
	(i)	Whether all the beneficiaries have income below basic exemption limit?	☐ Yes ☐ No
	(ii)	Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?	☐ Yes ☐ No
	(iii)	Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?	☐ Yes ☐ No
	(iv)	Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession?	☐ Yes ☐ No

NATURE OF BUSINESS

G	Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under sections 44AD, 44ADA and 44AE)		
S.No.	**Code** *[Please see instruction]*	**Trade name of the business, if any**	**Description**
(i)			
(ii)			

Part A-BS **BALANCE SHEET AS ON 31ST DAY OF MARCH, 2020 OR DATE OF DISSOLUTION** *(fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)*

SOURCES OF FUNDS

A	Sources of Funds					
1	Partners' / members' fund					
	a	Partners' / members' capital			a	
	b	Reserves and Surplus				
		i	Revaluation Reserve	bi		
		ii	Capital Reserve	bii		
		iii	Statutory Reserve	biii		
		iv	Any other Reserve	biv		
		v	Credit balance of Profit and loss account	bv		
		vi	Total (bi + bii + biii + biv + bv)		bvi	
	c	Total partners'/ members' fund (a + bvi)			1c	
2	Loan funds					
	a	Secured loans				
		i	Foreign Currency Loans	ai		
		ii	Rupee Loans			
			A From Banks	iiA		
			B From others	iiB		
			C Total (iiA + iiB)	iiC		
		iii	Total secured loans (ai + iiC)		aiii	
	b	Unsecured loans (including deposits)				
		i	Foreign Currency Loans	bi		
		ii	Rupee Loans			

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

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

		5	**Total, application of funds (1e + 2c + 3e +4d)**	5	
NO ACCOUNT CASE	C		**In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31st day of March, - 2020, in respect of business or profession**		
		1	**Amount of total sundry debtors**	C1	
		2	**Amount of total sundry creditors**	C2	
		3	**Amount of total stock-in-trade**	C3	
		4	**Amount of the cash balance**	C4	

Part A-Manufacturing Account **Manufacturing Account for the financial year 2019-20** *(fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)*

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

Part A-Trading Account **Trading Account for the financial year 2019-20** *(fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)*

CREDITS TO TRADING ACCOUNT	4	**Revenue from operations**					
		A	**Sales/ Gross receipts of business** ***(net of returns and refunds and duty or tax, if any)***				
			i	**Sale of goods**	i		
			ii	**Sale of services**	ii		
			iii	**Other operating revenues** ***(specify nature and amount)***			
				a	iiia		
				b	iiib		
				c **Total (iiia + iiib)**	iiic		
			iv	**Total (i + ii + iiic)**		Aiv	
		B	**Gross receipts from Profession**			B	
		C	**Duties, taxes and cess received or receivable in respect of goods and services sold or supplied**				
			i	**Union Excise duties**	i		

		ii	Service tax	ii			
		iii	VAT/ Sales tax	iii			
		iv	Central Goods & Service Tax (CGST)	iv			
		v	State Goods & Services Tax (SGST)	v			
		vi	Integrated Goods & Services Tax (IGST)	vi			
		vii	Union Territory Goods & Services Tax (UTGST)	vii			
		viii	Any other duty, tax and cess	viii			
		ix	Total (i + ii + iii + iv +v+ vi+vii+viii)			Cix	
	D		Total Revenue from operations (Aiv + B +Cix)			4D	
5			Closing Stock of Finished Goods			5	
6			Total of credits to Trading Account (4D + 5)			6	

DEBITS TO TRADING ACCOUNT

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

Part A-P& L **Profit and Loss Account for the financial year 2019-20** *(fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)*

CREDITS TO PROFIT AND LOSS ACCOUNT

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

		b		xib			
		c	Total (xia + xib)	xic			
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x+ xic)				14xii	
	15	Total of credits to profit and loss account (13+14xii)				15	
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward				16	
	17	Consumption of stores and spare parts				17	
	18	Power and fuel				18	
	19	Rents				19	
	20	Repairs to building				20	
	21	Repairs to machinery				21	
	22	Compensation to employees					
		i	Salaries and wages	22i			
		ii	Bonus	22ii			
		iii	Reimbursement of medical expenses	22iii			
		iv	Leave encashment	22iv			
		v	Leave travel benefits	22v			
		vi	Contribution to approved superannuation fund	22vi			
		vii	Contribution to recognised provident fund	22vii			
		viii	Contribution to recognised gratuity fund	22viii			
		ix	Contribution to any other fund	22ix			
		x	Any other benefit to employees in respect of which an expenditure has been incurred	22x			
		xi	Total compensation to employees (total of 22i to 22x)			22xi	
		xii	Whether any compensation, included in 22xi, paid to non-residents	xiia	Yes / No		
			If Yes, amount paid to non-residents	xiib			
	23	Insurance					
		i	Medical Insurance	23i			
		ii	Life Insurance	23ii			
		iii	Keyman's Insurance	23iii			
		iv	Other Insurance including factory, office, car, goods, etc.	23iv			
		v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v	
	24	Workmen and staff welfare expenses				24	
	25	Entertainment				25	
	26	Hospitality				26	
	27	Conference				27	
	28	Sales promotion including publicity (other than advertisement)				28	
	29	Advertisement				29	
	30	Commission					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
		ii	To others	ii			
		iii	Total (i + ii)			30iii	
	31	Royalty					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
		ii	To others	ii			
		iii	Total (i + ii)			31iii	
	32	Professional / Consultancy fees / Fee for technical services					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
		ii	To others	ii			
		iii	Total (i + ii)			32iii	
	33	Hotel, boarding and Lodging				33	

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

60	Transferred to reserves and surplus	60	
61	Balance carried to balance sheet in proprietor's account (59 – 60)	61	

PRESUMPTIVE INCOME CASES

62 COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP)

SR.NO.	Name of Business	Business code	Description

(i)	Gross Turnover or Gross Receipts (ia + ib)			62i	
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date	ia		
	b	Any other mode	ib		
(ii)	Presumptive Income under section 44AD (iia + iib)			62ii	
	a	6% of 62ia, or the amount claimed to have been earned, whichever is higher	iia		
	b	8% of 62ib, or the amount claimed to have been earned, whichever is higher	iib		

NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB

63 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than LLP)

SR.NO.	Name of Business	Business code	Description

(i)	Gross Receipts	63i	
(ii)	Presumptive Income under section 44ADA (50% of 63i, or the amount claimed to have been earned, whichever is higher)	63ii	

NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB

64 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE

SR.NO.	Name of Business	Business code	Description

	Registration No. of goods carriage	Whether owned/leased/ hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/ leased/ hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher
(i)	(1)	(2)	(3)	(4)	(5)
(a)					
(b)					
			Total		

Add row options as necessary

(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)]	64(ii)	
(iii)	Less: Salary/Remuneration to Partners of the firm	64(iii)	
(iv)	Total Presumptive Income u/s 44AE (ii-iii)	64(iv)	

NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, it is mandatory to maintain books of accounts and have a tax audit under 44AB.

NO ACCOUNT CASE

65 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2019-20 in respect of business or profession -

(i)	For assessee carrying on Business					
a	Gross receipts (a1 + a2)		ia			
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date	a1			
	2	Any other mode	a2			
b	Gross profit		ib			
c	Expenses		ic			
d	Net profit				65i	
(ii)	For assessee carrying on Profession					
a	Gross receipts (a1 + a2)		iia			
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date	a1			

		2	Any other mode	a2	
	b	Gross profit		iib	
	c	Expenses		iic	
	d	Net profit		65ii	
	(iii)	Total profit (65i + 65ii)		65iii	
66	i	Turnover from speculative activity		66i	
	ii	Gross Profit		66ii	
	iii	Expenditure, if any		66iii	
	iv	Net income from speculative activity (66ii - 66iii)		66iv	

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

OTHER INFORMATION

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

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

		b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b			
		c	Provision for payment of gratuity *[40A(7)]*	9c			
		d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution *[40A(9)]*	9d			
		e	Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)]	9e			
		f	Any other disallowance	9f			
		g	Total amount disallowable under section 40A			9g	
	10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year					
		a	Any sum in the nature of tax, duty, cess or fee under any law	10a			
		b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b			
		c	Any sum payable to an employee as bonus or commission for services rendered	10c			
		d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d			
		e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e			
		f	Any sum payable towards leave encashment	10f			
		g	Any sum payable to the Indian Railways for the use of railway assets	10g			
		h	Total amount allowable under section 43B (total of 10a to 10g)			10h	
	11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B					
		a	Any sum in the nature of tax, duty, cess or fee under any law	11a			
		b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b			
		c	Any sum payable to an employee as bonus or commission for services rendered	11c			
		d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d			
		da	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing				
		e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e			
		f	Any sum payable towards leave encashment	11f			
		g	Any sum payable to the Indian Railways for the use of railway assets	11g			
		h	Total amount disallowable under Section 43B(total of 11a to 11g)			11h	
	12	Amount of credit outstanding in the accounts in respect of					
		a	Union Excise Duty	12a			
		b	Service tax	12b			
		c	VAT/sales tax	12c			
		d	Central Goods & Service Tax (CGST)	12d			
		e	State Goods & Services Tax (SGST)	12e			
		f	Integrated Goods & Services Tax (IGST)	12f			

		g	Union Territory Goods & Services Tax (UTGST)	12g		
		h	Any other tax	12h		
		i	Total amount outstanding (total of 12a to 12h)		12i	
	13		Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC		13	
	14		Any amount of profit chargeable to tax under section 41		14	
	15		Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)		15	
	16		Amount of expenditure disallowed u/s 14A		16	
	17		Whether assessee is exercising option under subsection 2A of section 92CE Tick) ☑ ☐ Yes ☐ No [If yes , please fill schedule TPSA]		17	

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

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

HOUSE PROPERTY

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

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

INCOME FROM BUSINESS OR PROFESSION	**A**	**From business or profession other than speculative business and specified business**						
	1	**Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii) & 66(iv) of Part A-P&L)**					**1**	
	2a	**Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)** ***[Sl. No. 66iv of Schedule P&L]***			**2a**			
	2b	**Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)**			**2b**			
	3	**Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG**	**a**	**House property**	**3a**			
			b	**Capital gains**	**3b**			
			c	**Other sources**	**3c**			
			d	**u/s 115BBF**	**3d**			
			e	**u/s 115BBG**	**3e**			
	4a	**Profit or loss included in 1, which is referred to in section 44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/ 44D/ 44DA/ 44DB/ First Schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B)** *(Dropdown to be provided)*			**4a**			
	4b	**Profit and gains from life insurance business referred to in section 115B**			**4b**			
	4c	**Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8** *(Dropdown to be provided)*			**4c**			
	5	**Income credited to Profit and Loss account (included in 1) which is exempt**						
		a Share of income from firm(s)		**5a**				
		b Share of income from AOP/ BOI		**5b**				
		c Any other exempt income (specify nature and amount)						
		i		**ci**				
		ii		**cii**				
		iii Total (ci + cii)		**5ciii**				
		d Total exempt income (5a + 5b + 5ciii)			**5d**			
	6	**Balance (1– 2a – 2b – 3a - 3b – 3c – 3d – 3e – 4a – 4b - 4c– 5d)**					**6**	
	7	**Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF/or u/s 115BBG**	**a**	**House property**	**7a**			
			b	**Capital gains**	**7b**			
			c	**Other sources**	**7c**			
			d	**u/s 115BBF**	**7d**			
			e	**u/s 115BBG**	**7e**			
	8a	**Expenses debited to profit and loss account which relate to exempt income**			**8a**			
	8b	**Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)**			**8b**			
	9	**Total (7a + 7b + 7c + 7d + 7e + 8a+ 8b)**			**9**			
	10	**Adjusted profit or loss (6+9)**					**10**	
	11	**Depreciation and amortisation debited to profit and loss account**					**11**	
	12	**Depreciation allowable under Income-tax Act**						
		I **Depreciation allowable under section 32(1)(ii) and 32(1)(iia)** *(column 6 of Schedule-DEP)*			**12i**			
		Ii **Depreciation allowable under section 32(1)(i)** (*Make your own computation refer Appendix-IA of IT Rules)*			**12ii**			
		Iii **Total (12i + 12ii)**					**12iii**	
	13	**Profit or loss after adjustment for depreciation (10 +11 – 12iii)**					**13**	
	14	**Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6t of Part A-OI)**			**14**			
	15	**Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI)**			**15**			
	16	**Amounts debited to the profit and loss account, to the extent disallowable under section 40 8Aj of Part A-OI)**			**16**			
	17	**Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of PartA-OI)**			**17**			
	18	**Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)**			**18**			
	19	**Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006**			**19**			
	20	**Deemed income under section 41**			**20**			
	21	**Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/**			**21**			

	22	**Deemed income under section 43CA**	22		
	23	**Any other item of addition under section 28 to 44DB**	23		
	24	**Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)**	24		
	25	**Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)**	25		
	26	**Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)**			26
	27	**Deduction allowable under section 32(1)(iii)**	27		
	28	**Deduction allowable under section 32AD**	28		
	29	**Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account** *(item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)*	29		
	30	**Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)**	30		
	31	**Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10h of Part A-OI)**	31		
	32	**Any other amount allowable as deduction**	32		
	33	**Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)**	33		
	34	**Total (27+28+29+30+31+32+33)**			34
	35	**Income (13+26-34)**			35
	36	**Profits and gains of business or profession deemed to be under -**			
	i	**Section 44AD [62(ii) of schedule]**	36i		
	ii	**Section 44ADA [63(ii) of schedule]**	36ii		
	iii	**Section 44AE [64(iv) of schedule]**	36iii		
	iv	**Section 44B**	36iv		
	v	**Section 44BB**	36v		
	vi	**Section 44BBA**	36vi		
	vii	**Section 44BBB**	36vii		
	viii	**Section 44D**	36viii		
	ix	**Section 44DA**	36ix	*(item 4 of Form 3CE)*	
	x	**Section 44DB**	36x		
	xi	**First Schedule of Income-tax Act (other than 115B)**	36xi		
	xii	**Total (36i to 36xi)**			36xii
	37	**Net profit or loss from business or profession other than speculative and specified business (35 + 36xii)**			37
	38	**Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable** *(If rule 7A, 7B or 8 is not applicable, enter same figure as in37) (If loss take the figure to 2i of item E)* **(38a+ 38b + 38c + 38d + 38e + 38f)**			A38
	a	**Income chargeable under Rule 7**	38a		
	b	**Deemed income chargeable under Rule 7A**	38b		
	c	**Deemed income chargeable under Rule 7B(1)**	38c		
	d	**Deemed income chargeable under Rule 7B(1A)**	38d		
	e	**Deemed income chargeable under Rule 8**	38e		
	f	**Income other than Rule 7A, 7B & Rule 8 (Item No. 37)**	38f		
	39	**Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(38a+38b+38c+38d+38e)]**			39
B	**Computation of income from speculative business**				
	40	**Net profit or loss from speculative business as per profit or loss account**			40
	41	**Additions in accordance with section 28 to 44DB**			41
	42	**Deductions in accordance with section 28 to 44DB**			42

	43	**Income from speculative business** *(if loss, take the figure to 6xi of schedule CFL)*	B43	
C		**Computation of income from specified business under section 35AD**		
	44	**Net profit or loss from specified business as per profit or loss account**	44	
	45	**Additions in accordance with section 28 to 44DB**	45	
	46	**Deductions in accordance with section 28 to 44DB** *(other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)*	46	
	47	**Profit or loss from specified business 44+45-46)**	47	
	48	**Deductions in accordance with section 35AD(1)**	48	
	49	**Income from Specified Business (47-48)** *(if loss, take the figure to 7xii of schedule CFL)*	C49	
	50	**Relevant clause of sub-section (5) of section 35AD which covers the specified business** ***(to be selected from drop down menu)***	C50	
D		**Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)**	D	
E		**Computation of income from life insurance business referred to in section 115B**	E	
	(i)	**Net Profit or loss from life insurance business referred to in section 115B**	(i)	
	(ii)	**Additions in accordance with Section 30 to Section 43B**	(ii)	
	(iii)	**Deductions in accordance with Section 30 to Section 43B**	(iii)	
	(iv)	**Income from life insurance business under section 115B**	(iv)	
F		**Intra head set off of business loss of current year**		

Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
		(1)	(2)	(3) = (1) – (2)
i	Loss to be set off (Fill this row only if figure is negative)		*(A38)*	
ii	Income from speculative business	*(B43)*		
iii	Income from specified business	*(C49)*		
iv	Income from life insurance business under section 115B	*[E(iv)]*		
v	Total loss set off (ii + iii+ iv)			
vi	Loss remaining after set off (i – v)			

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

DEPRECIATION ON PLANT AND MACHINERY

1	**Block of assets**	**Plant and machinery**			
2	**Rate (%)**	**15**	**30**	**40**	**45**
		(i)	**(ii)**	**(iii)**	**(iv)**
3	**Written down value on the first day of previous year**				
4	**Additions for a period of 180 days or more in the previous year**				
5	**Consideration or other realization during the previous year out of 3 or 4**				
6	**Amount on which depreciation at full rate to be allowed (3 + 4 - 5)** *(enter 0, if result is negative)*				
7	**Additions for a period of less than 180 days in the previous year**				
8	**Consideration or other realizations during the year out of 7**				
9	**Amount on which depreciation at half rate to be allowed (7 - 8)** *(enter 0, if result in negative)*				
10	**Depreciation on 6 at full rate**				
11	**Depreciation on 9 at half rate**				
12	**Additional depreciation, if any, on 4**				
13	**Additional depreciation, if any, on 7**				
14	**Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days**				
15	**Total depreciation* (10+11+12+13+14)**				

16	**Depreciation disallowed under section 38(2) of the I.T. Act (*out of column 15*)**				
17	**Net aggregate depreciation (15-16)**				
18	**Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. *(out of column 17)***				
19	**Expenditure incurred in connection with transfer of asset/ assets**				
20	**Capital gains/ loss under section 50* (5 + 8 – 3 – 4 -7 - 19)** *(enter negative only if block ceases to exist)*				
21	**Written down value on the last day of previous year* (6+ 9 -15)** *(enter 0 if result is negative)*				

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

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

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

SUMMARY OF DEPRECIATION ON ASSETS

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

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

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

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

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

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

Schedule CG Capital Gains

Short-term Capital Gains

A	**Short-term Capital Gains (STCG)** *(Sub-items 4 & 5 are not applicable for residents)*				
1	From sale of land or building or both (fill up details separately for each property)				
a	I	Full value of consideration received/receivable	ai		
	Ii	Value of property as per stamp valuation authority	aii		
	Iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)]	aiii		
b		Deductions under section 48			
	I	Cost of acquisition without indexation	bi		
	Ii	Cost of Improvement without indexation	bii		
	Iii	Expenditure wholly and exclusively in connection with transfer	biii		
	Iv	Total (bi + bii + biii)	biv		
c		Balance (aiii – biv)	1c		
d		Deduction under section 54D/ 54G/54GA *(Specify details in item D below)*	1d		
e		Short-term Capital Gains on Immovable property (1c - 1d)		A1e	
f		In case of transfer of immovable property, please furnish the following details (see note)			

S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code

NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.
In case of more than one buyer, please indicate the respective percentage share and amount.

2	From slump sale				
a	Full value of consideration	2a	*(5 of Form 3CEA)*		
b	Net worth of the under taking or division	2b	*(6(e) of Form 3CEA)*		
c	Short term capital gains from slump sale (2a-2b)			A2c	
3	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)				
a	Full value of consideration	3a			
b	Deductions under section 48				
I	Cost of acquisition without indexation	bi			
Ii	Cost of Improvement without indexation	bii			
Iii	Expenditure wholly and exclusively in connection with transfer	biii			
Iv	Total (i + ii + iii)	biv			
c	Balance (3a – biv)	3c			
d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d			
e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)			A3e	
4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
a	STCG on transactions on which securities transaction tax (STT) is paid			A4a	
b	STCG on transactions on which securities transaction tax (STT) is not paid			A4b	
5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD				

a	i		In case securities sold include shares of a company other than quoted shares, enter the following details		
		a	Full value of consideration received/receivable in respect of unquoted shares	ia	
		b	Fair market value of unquoted shares determined in the prescribed manner	ib	
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
	ii		Full value of consideration in respect of securities other than unquoted shares	aii	
	iii		Total (ic + ii)	aiii	
b			Deductions under section 48		
	i		Cost of acquisition without indexation	bi	

		ii	Cost of improvement without indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (i + ii + iii)	biv	
	c		Balance (5aiii – biv)	5c	
	d		Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d	
	e		Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)	A5e	
6			From sale of assets other than at A1 or A2 or A3 or A4 or A5 above		
	a	i	In case assets sold include shares of a company other than quoted shares, enter the following details		
		a	Full value of consideration received/receivable in respect of unquoted shares	ia	
		b	Fair market value of unquoted shares determined in the prescribed manner	ib	
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
		ii	Full value of consideration in respect of assets other than unquoted shares	aii	
		iii	Total (ic + ii)	aiii	
	b		Deductions under section 48		
		i	Cost of acquisition without indexation	bi	
		ii	Cost of Improvement without indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (i + ii + iii)	biv	
	c		Balance (6aiii – biv)	6c	
	d		In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	6d	
	e		Deemed short term capital gains on depreciable assets (6 of schedule-DCG)	6e	
	f		Deduction under section 54D/54G/54GA	6f	
	g		STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)	A6g	
7			Amount deemed to be short term capital gains		
a			Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? ☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below (Note : In case any amount is utilised out of Capital Gains account please fill sl no "C" of schedule DI)		

Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed: Year in which asset acquired/constructed	New asset acquired/constructed: Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilized in Capital gains account (X)
i	2016-17	54D/54G/54GA			

b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'		
	Amount deemed to be short term capital gains (Xi + b)	A7	
8	Pass Through Income/ Loss in the nature of Short Term Capital Gain, *(Fill up schedule PTI) (A8a + A8b + A8c)*	A8	
a	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15%	A8a	
b	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%	A8b	
c	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates	A8c	
9	Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA		

Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

	a	Total amount of STCG not chargeable to tax in India as per DTAA	A9a	
	b	Total amount of STCG chargeable to tax at special rates in India as per DTAA	A9b	
10		Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8 – A9a)	A10	
B		Long-term capital gain (LTCG) *(Sub-items 6, 7, 8 are not applicable for residents)*		

<table>
<tr><td rowspan="60">Long-term Capital Gains</td><td>1</td><td colspan="5">From sale of land or building or both (fill up details separately for each property)</td><td></td></tr>
<tr><td></td><td>a</td><td>I</td><td>Full value of consideration received/receivable</td><td>ai</td><td></td><td></td></tr>
<tr><td></td><td></td><td>Ii</td><td>Value of property as per stamp valuation authority</td><td>aii</td><td></td><td></td></tr>
<tr><td></td><td></td><td>Iii</td><td>Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)]</td><td>aiii</td><td></td><td></td></tr>
<tr><td></td><td>b</td><td colspan="4">Deductions under section 48</td><td></td></tr>
<tr><td></td><td></td><td>I</td><td>Cost of acquisition with indexation</td><td>bi</td><td></td><td></td></tr>
<tr><td></td><td></td><td>Ii</td><td>Cost of Improvement with indexation</td><td>bii</td><td></td><td></td></tr>
<tr><td></td><td></td><td>Iii</td><td>Expenditure wholly and exclusively in connection with transfer</td><td>biii</td><td></td><td></td></tr>
<tr><td></td><td></td><td>Iv</td><td>Total (bi + bii + biii)</td><td>biv</td><td></td><td></td></tr>
<tr><td></td><td>c</td><td colspan="2">Balance (aiii – biv)</td><td>1c</td><td></td><td></td></tr>
<tr><td></td><td>d</td><td colspan="2">Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)</td><td>1d</td><td></td><td></td></tr>
<tr><td></td><td>e</td><td colspan="4">Long-term Capital Gains on Immovable property (1c - 1d)</td><td>B1e</td></tr>
<tr><td></td><td>f</td><td colspan="4">In case of transfer of immovable property, please furnish the following details (see note)</td><td></td></tr>
<tr><td></td><td></td><td colspan="4">S.No. | Name of buyer(s) | PAN/Aadhaar No. of buyer(s) | Percentage share | Amount | Address of property | Pin code</td><td></td></tr>
<tr><td></td><td colspan="5">NOTE► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.
In case of more than one buyer, please indicate the respective percentage share and amount.</td><td></td></tr>
<tr><td>2</td><td colspan="5">From slump sale</td><td></td></tr>
<tr><td></td><td>a</td><td colspan="2">Full value of consideration</td><td>2a</td><td>(5 of Form 3CEA)</td><td></td></tr>
<tr><td></td><td>b</td><td colspan="2">Net worth of the under taking or division</td><td>2b</td><td>(6(e) of Form 3CEA)</td><td></td></tr>
<tr><td></td><td>c</td><td colspan="2">Balance (2a – 2b)</td><td>2c</td><td></td><td></td></tr>
<tr><td></td><td>d</td><td colspan="2">Deduction u/s 54EC</td><td>2d</td><td></td><td></td></tr>
<tr><td></td><td>e</td><td colspan="4">Long term capital gains from slump sale (2c-2d)</td><td>B2e</td></tr>
<tr><td>3</td><td colspan="5">From sale of bonds or debenture (other than capital indexed bonds issued by Government)</td><td></td></tr>
<tr><td></td><td>a</td><td colspan="2">Full value of consideration</td><td>3a</td><td></td><td></td></tr>
<tr><td></td><td>b</td><td colspan="4">Deductions under section 48</td><td></td></tr>
<tr><td></td><td></td><td>I</td><td>Cost of acquisition without indexation</td><td>bi</td><td></td><td></td></tr>
<tr><td></td><td></td><td>Ii</td><td>Cost of improvement without indexation</td><td>bii</td><td></td><td></td></tr>
<tr><td></td><td></td><td>Iii</td><td>Expenditure wholly and exclusively in connection with transfer</td><td>biii</td><td></td><td></td></tr>
<tr><td></td><td></td><td>Iv</td><td>Total (bi + bii +biii)</td><td>biv</td><td></td><td></td></tr>
<tr><td></td><td>c</td><td colspan="4">LTCG on bonds or debenture (3a – 3biv)</td><td>B3c</td></tr>
<tr><td>4</td><td colspan="5">From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable</td><td></td></tr>
<tr><td></td><td>a</td><td colspan="2">Full value of consideration</td><td>4a</td><td></td><td></td></tr>
<tr><td></td><td>b</td><td colspan="4">Deductions under section 48</td><td></td></tr>
<tr><td></td><td></td><td>i</td><td>Cost of acquisition without indexation</td><td>bi</td><td></td><td></td></tr>
<tr><td></td><td></td><td>ii</td><td>Cost of improvement without indexation</td><td>bii</td><td></td><td></td></tr>
<tr><td></td><td></td><td>iii</td><td>Expenditure wholly and exclusively in connection with transfer</td><td>biii</td><td></td><td></td></tr>
<tr><td></td><td></td><td>iv</td><td>Total (bi + bii +biii)</td><td>biv</td><td></td><td></td></tr>
<tr><td></td><td>c</td><td colspan="4">Long-term Capital Gains on assets at B4 above (4a – 4biv)</td><td>B4c</td></tr>
<tr><td>5</td><td colspan="5">From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A</td><td></td></tr>
<tr><td></td><td colspan="5">Long-term Capital Gains on sale of capital assets at B5 above) (Column 14 of schedule 112A)</td><td>B5</td></tr>
<tr><td>6</td><td colspan="5">For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)</td><td></td></tr>
<tr><td></td><td colspan="5">LTCG on share or debenture computed without indexation benefit</td><td>B6</td></tr>
<tr><td>7</td><td colspan="5">For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD</td><td></td></tr>
<tr><td></td><td>a</td><td>i</td><td colspan="2">In case securities sold include shares of a company other than quoted shares, enter the following details</td><td></td><td></td></tr>
<tr><td></td><td></td><td>a</td><td>Full value of consideration received/receivable in respect of unquoted shares</td><td>ia</td><td></td><td></td></tr>
<tr><td></td><td></td><td>b</td><td>Fair market value of unquoted shares determined in the prescribed manner</td><td>ib</td><td></td><td></td></tr>
<tr><td></td><td></td><td>c</td><td>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)</td><td>ic</td><td></td><td></td></tr>
</table>

		ii	Full value of consideration in respect of securities other than unquoted shares	aii		
		iii	Total (ic + ii)	aiii		
	b		Deductions under section 48			
		i	Cost of acquisition without indexation	bi		
		ii	Cost of improvement without indexation	bii		
		iii	Expenditure wholly and exclusively in connection with transfer	biii		
		iv	Total (bi + bii +biii)	biv		
	c		Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7a – 7biv)		B7c	
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A					
	Long-term Capital Gains on sale of capital assets at B8 above (Column 14 of Schedule 115AD(1)(b)(iii) proviso)				B8	
9	From sale of assets where B1 to B8 above are not applicable					
	a	i	In case assets sold include shares of a company other than quoted shares, enter the following details			
		a	Full value of consideration received/receivable in respect of unquoted shares	ia		
		b	Fair market value of unquoted shares determined in the prescribed manner	ib		
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
		ii	Full value of consideration in respect of assets other than unquoted	aii		
		iii	Total (ic + ii)	aiii		
	b		Deductions under section 48			
		i	Cost of acquisition with indexation	bi		
		ii	Cost of improvement with indexation	bii		
		iii	Expenditure wholly and exclusively in connection with transfer	biii		
		iv	Total (bi + bii +biii)	biv		
	c		Balance (aiii – biv)	9c		
	d		Deduction under section 54D/54G/54GA *(Specify details in item D below)*	9d		
	e		Long-term Capital Gains on assets at B9 above (9c- 9d)		B9e	
10	Amount deemed to be long-term capital gains					
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? ☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below (Note : In case any amount is utilised out of Capital Gains account please fill sl no "C" of schedule DI)					

Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)
			Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	
i	2016-17	54D/54G/54GA			

b	Amount deemed to be long-term capital gains, other than at 'a'			
	Amount deemed to be long-term capital gains (Xi + b)		B10	
11	Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+B11a2 + B11b)		B11	
a1	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A	B11a1		
a2	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A	B11a2		
b	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%	B11b		
12	Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA			

Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

a	Total amount of LTCG not chargeable to tax in India as per DTAA	B12a	
b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA	B12b	

	13	**Total long term capital gain**] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f+ B10+B11-B12a]		**B13**	
C	**Income chargeable under the head "CAPITAL GAINS" (A10+ B13)** *(take B13 as nil, if loss)*			**C**	
D	**Information about deduction claimed against Capital Gains**				
	1	**In case of deduction u/s 54D/54EC/54G/54GA give following details**			
	a	Deduction claimed u/s 54D			
	i	**Date of acquisition of original asset**	**ai**	*dd/mm/yyyy*	
	ii	**Cost of purchase/ construction of new land or building for industrial undertaking**	**aii**		
	iii	**Date of purchase of new land or building**	**aiii**	*dd/mm/yyyy*	
	iv	**Amount deposited in Capital Gains Accounts Scheme before due date**	**aiv**		
	v	**Amount of deduction claimed**	**av**		
	b	Deduction claimed u/s 54EC			
	i	**Date of transfer of original asset**	**bi**	*dd/mm/yyyy*	
	ii	**Amount invested in specified/notified bonds**	**bii**		
	iii	**Date of investment**	**biii**	*dd/mm/yyyy*	
	iv	**Amount of deduction claimed**	**biv**		
	c	Deduction claimed u/s 54G			
	i	**Date of transfer of original asset**	**ci**	*dd/mm/yyyy*	
	ii	**Cost and expenses incurred for purchase or construction of new asset**	**cii**		
	iii	**Date of purchase/construction of new asset in an area other than urban area**	**ciii**	*dd/mm/yyyy*	
	iv	**Amount deposited in Capital Gains Accounts Scheme before due date**	**civ**		
	v	**Amount of deduction claimed**	**cv**		
	d	Deduction claimed u/s 54GA			
	i	**Date of transfer of original asset from urban area**	**di**	*dd/mm/yyyy*	
	ii	**Cost and expenses incurred for purchase or construction of new asset**	**dii**		
	iii	**Date of purchase/construction of new asset in SEZ**	**diii**	*dd/mm/yyyy*	
	iv	**Amount deposited in Capital Gains Accounts Scheme before due date**	**div**		
	v	**Amount of deduction claimed**	**dv**		
	e	**Total deduction claimed (1a + 1b + 1c + 1d)**	**e**		
E	**Set-off of current year capital losses with current year capital gains** *(excluding amounts included in A9 & B12 which is chargeable under DTAA)*				

Sl.	**Type of Capital Gain**		**Capital Gain of current year (Fill this column only if computed figure is positive)**	**Short term capital loss**				**Long term capital loss**			**Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)**
				15%	**30%**	**applicable rate**	**DTAA rates**	**10%**	**20%**	**DTAA rates**	
			1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
i	**Capital Loss to be set off (Fill this row only, if computed figure is negative)**			***(A3e*+ A4a*+ A8a*)***	***(A5e*+ A8b*)***	***(A1e*+ A2c*+ A4b*+ A6g* + A7+A8c*)***	***A9b***	*(B4c*+B5*+ B7c*+B8* + B11a1*+B11 a2*)*	*B1e*+ B2e*+B3c* + B6*+ B9e*+ B10*+ B11b*)*	***B12b***	
ii	**Short term capital gain**	**15%**	*(A3e+A4a+A8a*)*								
iii		**30%**	***(A5e+ A8b*)***								
iv		**applicable rate**	***(A1e*+ A2c*+ A4b*+ A6g* + A7+A8c*)***								
v		**DTAA rates**	***A9b***								
vi	**Long term capital gain**	**10%**	*(B4c*+B5*+B7c*+ B8* +B11a1*+B11a2*)*								
vii		**20%**	*B1e*+ B2e*+B3c*+ B6*+ B9e*+ B10*+ B11b*)*								

	viii		**DTAA rates**	***B12b***								
	ix	**Total loss set off (ii + iii + iv + v + vi+vii+viii)**										
	x	**Loss remaining after set off (i – ix)**										
	The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.											
	The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.											

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

Schedule 112A	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A													
	Sl. No.	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full Value of Consideration (Total Sale Value) (4*5)	Cost of acquisition without indexation Higher of 8 & 9	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, Lower of 6 & 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 of LTCG Schedule of ITR5
	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
	1													
	2													
	3													
	4													
	Add Rows													
	Total													

115AD(1)(b)(iii) proviso	**For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A**													
	Sl. No.	**ISIN Code**	**Name of the Share/ Unit**	**No. of Shares/ Units**	**Sale-price per Share/ Unit**	**Full Value of Consideration (Total Sale Value) (4*5)**	**Cost of acquisition without indexation Higher of 8 & 9**	**Cost of acquisition**	**If the long term capital asset was acquired before 01.02.2018 , Lower of 6 & 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 8 of LTCG Schedule of ITR5**
	(Col 1)	**(Col 2)**	**(Col 3)**	**(Col 4)**	**(Col 5)**	**(Col 6)**	**(Col 7)**	**(Col 8)**	**(Col 9)**	**(Col 10)**	**(Col 11)**	**(Col 12)**	**(Col 13)**	**(Col 14)**
	1													
	2													
	3													
	4													
	Add Rows													
	Total													

Schedule OS Income from other sources

OTHER SOURCES

1	Gross Income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)			1	
a	Dividends, Gross (not exempt u/s. 10(34) and u/s. 10(35))	1a			
b	Interest, Gross (bi + bii + biii + biv+bv)	1b			
i	From Savings Bank	bi			
ii	From Deposits (Bank/ Post Office/ Co-operative) Society/)	bii			
iii	From Income-tax Refund	biii			
iv	In the nature of Pass through income/ loss	biv			
v	Others	bv			
c	Rental income from machinery, plants, buildings, etc., Gross	1c			
d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)	1d			
i	Aggregate value of sum of money received without consideration	di			
ii	In case immovable property is received without consideration, stamp duty value of property	dii			
iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diii			
iv	In case any other property is received without consideration, fair market value of property	div			
v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dv			
e	Any other income *(please specify nature)*	1e			
Sl. no.	Nature		Amount		
1					
2					
	Rows can be added as required				
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)			2	
a	Income by way of winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	2a			
b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b			
i	Cash credits u/s 68	bi			
ii	Unexplained investments u/s 69	bii			
iii	Unexplained money etc. u/s 69A	biii			
iv	Undisclosed investments etc. u/s 69B	biv			
v	Unexplained expenditure etc. u/s 69C	bv			
vi	Amount borrowed or repaid on hundi u/s 69D	bvi			
c	Any other income chargeable at special rate *(total of ci to cxix)*	2c			
i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)	ci			
ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii			
iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciii			
iv	Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)	civ			
v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cv			
vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvi			
vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cvii			
viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B)	cviii			
ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cix			

x	**Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA**	cx	
xi	**Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)**	cxi	
xii	**Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)**	cxii	
xiii	**Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA**	cxiii	
xiv	**Anonymous Donations in certain cases chargeable u/s 115BBC**	cxiv	
xv	**Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA**	cxv	
xvi	**Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF**	cxvi	
xvii	**Income by way of transfer of carbon credits - chargeable u/s 115BBG**	cxvii	
xviii	**Investment Income of a Non-Resident Indian - chargeable u/s 115E**	cviii	
xix	**115AB(1)(a) - Income in respect of units - off -shore fund**	cxix	

d	**Pass through income in the nature of income from other sources chargeable at special rates** *(drop down to be provided)*	**2d**	
e	**Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA** ***(total of column (2) of table below)***	**2e**	

Sl. No.	Amount of income	Item No.1a to 1d to No.2a to 2d in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

3	**Deductions under section 57** *(other than those relating to income chargeable at special rates under 2a, 2b & 2d)*			
	a	**Expenses / Deductions**	3a	
	b	**Depreciation (available only if income offered in 1c)**	3b	
	c	**Total**	3c	
4	**Amounts not deductible u/s 58**			
5	**Profits chargeable to tax u/s 59**		5	
6	**Net Income from other sources 1(after reducing income related to DTAA portion)-3+4+5** *(If negative take the figure to 4i of schedule CYLA)*		6	
7	**Income from other sources (other than from owning and maintaining race horses) (2 + 6)** *(enter 6 as nil, if negative)*		7	
8	**Income from the activity of owning race horses**			
	a	**Receipts**	8a	
	b	**Deductions under section 57 in relation to receipts at 8a only**	8b	
	c	**Amounts not deductible u/s 58**	8c	
	d	**Profits chargeable to tax u/s 59**	8d	
	e	**Balance (8a - 8b + 8c + 8d)** *(if negative take the figure to 11xv of Schedule CFL)*	8e	
9	**Income under the head "Income from other sources" (7+ 8e)** *(take 8e as nil if negative)*		9	

10 Information about accrual/receipt of income from Other Sources

S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
		(i)	(ii)	(iii)	(iv)	(v)
1	Dividend Income u/s 115BBDA					

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

Schedule CYLA **Details of Income after Set off of current year losses**

CURRENT YEAR LOSS ADJUSTMENT

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

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

BROUGHT FORWARD LOSS ADJUSTMENT

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	*(5ii of schedule CYLA)*	*(B/f house property loss)*			
ii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	*(5iii of schedule CYLA)*	*(B/f business loss, other than speculation or specified business loss)*			
iii	Income from life insurance business u/s 115B	*(5iv of schedule CYLA)*	*(B/f business loss, other than speculation or specified business loss)*			
iv	Speculation Income	*(5v of schedule CYLA)*	*(B/f normal business or speculation loss)*			
v	Specified Business Income	*(5vi of schedule CYLA)*	*(B/f normal business or specified business loss)*			
vi	Short-term capital gain taxable @ 15%	*(5vii of schedule CYLA)*	*(B/f short-term capital loss)*			
vii	Short-term capital gain taxable @ 30%	*(5viii of schedule CYLA)*	*(B/f short-term capital loss)*			
viii	Short-term capital gain taxable at applicable rates	*(5ix of schedule CYLA)*	*(B/f short-term capital loss)*			
ix	Short-term capital gain taxable at special rates in India as per DTAA	*(5x of schedule CYLA)*	*(B/f short-term capital loss)*			
x	Long-term capital gain taxable @ 10%	*(5xi of schedule CYLA)*	*(B/f short-term or long-term capital loss)*			
xi	Long term capital gain taxable @ 20%	*(5xii of schedule CYLA)*	*(B/f short-term or long-term capital loss)*			
xii	Long term capital gains taxable at special rates in India as per DTAA	*(5xiii of schedule CYLA)*	*(B/f short-term or long-term capital loss)*			
xiii	Net income from other sources chargeable at normal applicable rates	*(5xiv of schedule CYLA)*				
xiv	Profit from owning and maintaining race horses	*(5xv of schedule CYLA)*	*(B/f loss from horse races)*			
xv	Income from other sources income taxable at special rates in India as per DTAA	*(5xvi of schedule CYLA)*				
xvi	Total of brought forward loss set off					
xvii	Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii +5xiii+ 5xiv + 5xv)					

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

CARRY FORWARD OF LOSS

Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss			Loss from business other than loss from speculative business and specified business	Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss			Long-term Capital loss			Loss from owning and maintaining race horses
			Normal	PTI	Total (4c=4a+4b)					Normal	PTI	Total (9c=9a+9b)	Normal	PTI	Total (10c=10a+10b)	
1	2	3	4a	4b	4c	5	6	7	8	9a	9b	9c	10a	10b	10c	11
i	2010-11															
ii	2011-12															
iii	2012-13															
iv	2013-14															
v	2014-15															
vi	2015-16															
vii	2016-17															
viii	2017-18															
ix	2018-19															
x	2019-20															
xi	Total of earlier year losses b/f															
xii	Loss distributed among the unit holder (Applicable for Investment Fund only)															
xiii	Balance available of Total of earlier year b/f (xi-xii)															
xiv	Adjustment of above losses in Schedule BFLA				*(2i of schedule BFLA)*	*(2ii of schedule BFLA)*	*(2iv of schedule BFLA)*	*(2v of schedule BFLA)*	*(2iii of schedule BFLA)*							*(2xiv of schedule BFLA)*
xv	2020-21 (Current year losses to be carried forward)				**(***2xviii of schedule CYLA*	*(3xviii of schedule CYLA)*	*(B43 of schedule BP, if –ve)*	*(C49 of schedule BP, if –ve)*	*E(iv) of schedule BP, (if –ve)*			*(2x+3x+4x of item E of schedule CG)*			*(6x+7x) of item E of schedule CG)*	*(8e of schedule OS, if –ve)*
xvi	Total loss Carried forward to future years															
xvii	Current year loss distributed among the unit-holder (Applicable for Investment fund only)															

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

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

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

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

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

DEDUCTION U/S 10AA

Deductions in respect of units located in Special Economic Zone						
Sl	**Undertaking**	**Assessment year in which unit begins to manufacture/produce/provide services**	**Sl**	**Amount of deduction**		
a	**Undertaking No.1**		**a**	*(item 17 of Annexure A of Form 56F for Undertaking 1)*		
b	**Undertaking No.2**		**b**	*(item 17 of Annexure A of Form 56F for Undertaking 2)*		
c	**Total deduction under section 10AA (a + b + c + d)**				**c**	
	Note : In case deduction is claimed u/s 10AA, please fill sl no "B" of schedule DI					

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

DETAILS OF DONATIONS

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

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

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

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

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

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

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

a	**Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i)** *[Infrastructure facility]*	**a1**	**Undertaking no. 1**	*(item 30 of Form 10CCB of the undertaking)*	
		a2	**Undertaking no. 2**	*(item 30 of Form 10CCB of the undertaking)*	
b	**Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii)** *[Telecommunication services]*	**b1**	**Undertaking no. 1**	*(item 30 of Form 10CCB of the undertaking)*	
		b2	**Undertaking no. 2**	*(item 30 of Form 10CCB of the undertaking)*	
c	**Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii)** *[Industrial park and SEZs]*	**c1**	**Undertaking no. 1**	*(item 30 of Form 10CCB of the undertaking)*	
		c2	**Undertaking no. 2**	*(item 30 of Form 10CCB of the undertaking)*	
d	**Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv)** *[Power]*	**d1**	**Undertaking no. 1**	*(item 30 of Form 10CCB of the undertaking)*	
		d2	**Undertaking no. 2**	*(item 30 of Form 10CCB of the undertaking)*	
e	**Deduction in respect of profits of an undertaking**	**e1**	**Undertaking no. 1**	*(item 30 of Form 10CCB of the undertaking)*	

	referred to in section 80-IA(4)(v) *[Revival of power generating plant]* **and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi)** *[Cross-country natural gas distribution network]*	**e2**	**Undertaking no. 2**	*(item 30 of Form 10CCB of the undertaking)*	
f	**Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2+ d1 + d2 + e1 + e2)**			**f**	

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

a	**Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]**	**a1**	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
		a2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
b	**Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]**	**b1**	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
		b2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
c	**Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]**	**c1**	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
		c2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
d	**Deduction in the case of multiplex theatre [Section 80-IB(7A)]**	**d1**	**Undertaking no. 1**	*(10(v) of Form 10CCBA of the undertaking)*	
		d2	**Undertaking no. 2**	*(10(v) of Form 10CCBA of the undertaking)*	
e	**Deduction in the case of convention centre [Section 80-IB(7B)]**	**e1**	**Undertaking no. 1**	*(10(v) of Form 10CCBB of the undertaking)*	
		e2	**Undertaking no. 2**	*(10(v) of Form 10CCBB of the undertaking)*	
f	**Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]**	**f1**	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
		f2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
g	**Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]**	**g1**	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
		g2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
h	**Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]**	**h1**	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
		h2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
i	**Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]**	**i1**	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
		i2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
j	**Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]**	**j1**	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
		j2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
k	**Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]**	**k1**	**Undertaking no. 1**	*(11(v) of From 10CCBC)*	
		k2	**Undertaking no. 2**	*(11(v) of From 10CCBC)*	
l	**Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]**	**l1**	**Undertaking no. 1**	*(11(d) of From 10CCBD)*	
		l2	**Undertaking no. 2**	*(11(d) of From 10CCBD)*	
m	**Total deduction under section 80-IB (Total of a1 to l2)**			**m**	

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

DEDUCTION U/S 80-IC

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

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

Schedule 80P Deductions under section 80P

		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, livestocks or other articles intended for agriculture for the purpose of supplying to its members.**		
5	**Sec.80P(2)(a)(v) Processing , without the aid of power, of the agricultural Produce of its members.**		
6	**Sec.80P(2)(a)(vi) Collective disposal of Labour of its members**		
7	**Sec.80P(2)(a)(vii) Fishing or allied activities for the purpose of supplying to its members.**		
8	**Sec.80P(2)(b)Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act**		
9	**Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)**		
10	**Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)**		
11	**Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society**		
12	**Sec.80P(2)(e)Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities**		
13	**Sec.80P(2)(f)Others**		
14	**Total**		

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

TOTAL DEDUCTIONS

1	**Part B- Deduction in respect of certain payments**						
	Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? (If yes, please fill sl no "A" of schedule DI)					**[Yes/ No]**	
	a	**80G**		b	**80GGA**		
	c	**80GGC**					
	Total Deduction under Part B (a + b + c)					1	
2	**Part C- Deduction in respect of certain incomes**						
	d	**80-IA**	*(f of Schedule 80-IA)*	e	**80-IAB**		
	f	**80-IAC**		g	**80-IB**	*(m of Schedule 80-IB)*	
	h	**80-IBA**		i	**80-IC/ 80-IE**	*(e of Schedule 80-IC/ 80-IE)*	

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

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

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

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

1	**Tax under section 115JC in assessment year 2020-21 (1d of Part-B-TTI)**	1	
2	**Tax under other provisions of the Act in assessment year 2020-21 (2g of Part-B-TTI)**	2	
3	**Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]**	3	
4	**Utilisation of AMT credit Available** ***(Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)***		

S.No	Assessment Year (AY) (A)	AMT Credit			AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)		
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					
vii	2019-20					
viii	Current AY *(enter 1 -2, if 1>2 else enter 0)*					
ix	Total					

5	**Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]**	5	
6	**Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]**	6	

Schedule SI **Income chargeable to tax at special rates** *[Please see instructions for section and rate of tax]*

	Sl No	Section/Description		☑	Special rate (%)	Income (i)	Tax thereon (ii)
SPECIAL RATE	1	111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)		☐	15	*(part of 5vi of schedule BFLA)*	
	2	115AD (STCG 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)*	
	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		☐	10	*(B5f and B8f of schedule CG)*	
	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	*(part of 4b of schedule BP)*	
	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	115BBDA (Dividend income from domestic company exceeding Rs.10 lakh)		☐	10	*(2dxv 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	*(3d 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	*(8e 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%		☐	10	*(part of 5x of schedule BFLA)*	
	24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 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		☐		*(2e of schedule OS)*	
		Total					

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

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

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

EXEMPT INCOME						
	1	Interest income			1	
	2	Dividend income			2	
	3	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i		
		ii	Expenditure incurred on agriculture	ii		

iii	**Unabsorbed agricultural loss of previous eight assessment years**	iii		
iv	**Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)**	iv		
v	**Net Agricultural income for the year (i – ii – iii + iv)** *(enter nil if loss)*		3	
vi	**In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (***Fill up details separately for each agricultural land***)**			
a	**Name of district along with pin code in which agricultural land is located**			
b	**Measurement of agricultural land in Acre**			
c	**Whether the agricultural land is owned or held on lease** *(drop down to be provided)*			
d	**Whether the agricultural land is irrigated or rain-fed** *(drop down to be provided)*			
4	**Other exempt income** *(please specify)*		4	
5	**Income not chargeable to tax as per DTAA**			

Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)
I						
II						
III	**Total Income from DTAA not chargeable to tax**					5

6	**Pass through income not chargeable to tax** *(Schedule PTI)*	6	
7	**Total (1+2+3+4+5 + 6)**	7	

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

PASS THROUGH INCOME

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

						b	u/s …………..				
						c	u/s …………				
NOTE ►	Please refer to the instructions for filling out this schedule.										

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

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

Schedule TR			**Details Summary of tax relief claimed for taxes paid outside India (available only in case of resident)**			
TAX RELIEF FOR TAX PAID OUTSIDE INDIA	**1**	**Details of Tax relief claimed**				
		Country Code	**Taxpayer Identification Number**	**Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)**	**Total tax relief available (total of (e) of Schedule FSI in respect of each country)**	**Section under which relief claimed (specify 90, 90A or 91)**
		(a)	**(b)**	**(c)**	**(d)**	**(e)**
			Total			

2	**Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)** *(Part of total of 1(d))*					2	
3	**Total Tax relief available in respect of country where DTAA is not applicable (section 91)** *(Part of total of 1(d))*					3	
4	**Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below**					4	**Yes/No**
	a	**Amount of tax refunded**		**b**	**Assessment year in which tax relief allowed in India**		
NOTE ►	*Please refer to the instructions for filling out this schedule.*						

Schedule FA **Details of Foreign Assets and Income from any source outside India**

DETAILS OF FOREIGN ASSETS

A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period

Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

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

Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period *(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period

Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												

A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period

Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)								
(ii)								

B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period

Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest-Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment *(at cost) (in rupees)*	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												

C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period

Sl No	Country Name and code	ZIP code	Address of the Property	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment *(at cost) (in rupees)*	Income derived from the property	Nature of Income	Income taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule

Schedule DI **Details of investments**

(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)											
(ii)											

D **Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period**

Sl No	Country Name and code	Zip Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment *(at cost) (in rupees)*	Income derived from the asset	Nature of Income	Income taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)											
(ii)											

E **Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.**

Sl No	Name of the Institution in which the account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year *(in rupees)*	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)											
(ii)											

F **Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor**

Sl No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												

G **Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession**

Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return		
							Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)									
(ii)									

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

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

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

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

A) Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA

Section	Eligible amount of deduction during FY 2019-20 (As per Schedule VIA- Part B- Deductions in respect of certain payments)	Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 (Out of Col No.2)
(1)	(2)	(3)
80G		
80GGA		
80GGC		
Total		

B) Eligible amount of deduction u/s 10AA

Undertaking as per schedule 10AA	Amount of deduction as per schedule 10AA	Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005	Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020
(1)	(2)	(3)	(4)
Undertaking 1			
Undertaking 2			
Undertaking 3			
Total			

C) Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB

Long Term Capital Gain

Section	Amount utilised out of Capital Gains account (As per Sl. No B10a of Schedule CG)	Amount utilised between 01.04.2020 to 30.06.2020
(1)	(2)	(3)
54D		
54G		
54GA		
Total		

Short Term Capital Gain

Section	Amount utilised out of Capital Gains account (As per Sl. No A7a of Schedule CG)	Amount utilised between 01.04.2020 to 30.06.2020
(1)	(2)	(3)
54D		
54G		
54GA		
Total		

PART-B

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

TOTAL INCOME	1	**Income from house property** *(4 of Schedule-HP) (enter nil if loss)*				1	
	2	**Profits and gains from business or profession**					
		i	**Profits and gains from business other than speculative business and specified business** *(A38 of Schedule BP)(enter nil if loss)*	2i			
		ii	**Profits and gains from speculative business** *(3(ii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)*	2ii			
		iii	**Profits and gains from specified business** *(3(iii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)*	2iii			
		iv	**Income chargeable to tax at special rate** *(3d, 3e and 3iv of Table F of Schedule BP)*	2iv			
		v	**Total (2i + 2ii + 2iii + 2iv)** *(enter nil, if loss and carry this figure of loss to Schedule CYLA)*			2v	
	3	**Capital gains**					
		a	**Short term**				
			i **Short-term chargeable @ 15%** *(9ii of item E of schedule CG)*	ai			
			ii **Short-term chargeable @ 30%** *(9iii of item E of schedule CG)*	aii			
			iii **Short-term chargeable at applicable rate** *(9iv of item E of schedule CG)*	aiii			
			iv **Short-term chargeable at special rates in India as per DTAA** *(9v of item E of Schedule CG)*	aiv			
			v **Total Short-term (ai + aii + aiii + aiv)** *(enter nil if loss)*	3av			
		b	**Long-term**				
			i **Long-term chargeable @ 10%** *(9vi of item E of Schedule CG)*	bi			
			ii **Long-term chargeable @ 20%** *(9vii of item E of Schedule CG)*	bii			
			iii **Long-term chargeable at special rates in India as per DTAA** *(9viii of item E of schedule CG)*	biii			
			iv **Total Long-term (bi + bii + biii)** *(enter nil if loss)*	biv			
		c	**Total capital gains (3av + 3biv)** *(enter nil if loss)*			3c	
	4	**Income from other sources**					
		a	**Net income from other sources chargeable to tax at normal applicable rates** *(6 of Schedule OS) (enter nil if loss)*	4a			
		b	**Income chargeable to tax at special rate** *(2 of Schedule OS)*	4b			
		c	**Income from the activity of owning and maintaining race horses** *(8e of Schedule OS) (enter nil if loss)*	4c			
		d	**Total (4a + 4b + 4c)**			4d	
	5	**Total of head wise income (1 + 2v + 3c +4d)**				5	
	6	**Losses of current year to be set off against 5** *(total of 2xvii, 3xvii and 4xvii of Schedule CYLA)*				6	
	7	**Balance after set off of current year losses (5 – 6)** *(total of serial no (ii), (iii) , (v) to (xv) of column 5 of schedule CYLA + 4b + 2iv)*				7	
	8	**Brought forward losses to be set off against 7** *(total of 2xvi, 3xvi and 4xvi of Schedule BFLA)*				8	
	9	**Gross Total income (7 – 8)** *(also total of serial no (i) , (ii) , (iv) to (xiv) of column 5 of Schedule BFLA + 4b + 2iv)*				9	
	10	**Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9**				10	
	11	**Deductions under Chapter VI-A**					
		a	**Part-B of Chapter VI-A** *[1 of Schedule VI-A and limited upto (i+ii+iv+v+viii+xiii+xiv) of column 5 of BFLA]*			11a	
		b	**Part-C of Chapter VI-A** *[2 of Schedule VI-A and limited upto (ii5)of schedule BFLA)]*			11b	
		c	**Total (11a + 11b)** *[limited upto (9-10)]*			11c	
	12	**Incomes not forming part of total income (12a + 12b+ 12c)**				12	
		a	**Deduction u/s 10AA** ***(Total of Sch. 10AA)***			12a	
		b	**Income of investment fund referred to in section 10(23FB) or 10(23FBA)**			12b	
		c	**Income of a business trust referred to in section 10(23FC) or 10(23FCA)**			12c	
	13	**Total income (9 - 11c - 12)**				13	
	14	**Income chargeable to tax at special rates (total of (i) of schedule SI)**				14	

15	**Net agricultural income/ any other income for rate purpose** *(3v of Schedule EI)*	15	
16	**Aggregate income (13 – 14 + 15)** *[applicable if (13-14) exceeds maximum amount not chargeable to tax]*	16	
17	**Losses of current year to be carried forward** *(total of xv of Schedule CFL)*	17	
18	**Deemed total income under section 115JC** *(3 of Schedule AMT)*	18	

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

COMPUTATION OF TAX LIABILITY

1	a		**Tax payable on deemed total income under section 115JC (4 of Schedule AMT)**			1a	
	b		**Surcharge on (a) above** *(if applicable)*			1b	
	c		**Health and Education Cess @ 4% on 1a+1b above**			1c	
	d		**Total Tax Payable on deemed total income (1a+1b+1c)**			1d	
2	**Tax payable on total income**						
	a		**Tax at normal rates on 16 of Part B-TI**	2a			
	b		**Tax at special rates** *(total of col. (ii) of Schedule-SI)*	2b			
	c		**Rebate on agricultural income** *[applicable if (13-14) of Part B-TI exceeds maximum amount not chargeable to tax]*	2c			
	d		**Tax Payable on total income (2a+2b -2c))**			2d	
	e		**Surcharge**				
		i	**25% of *12(ii) of Schedule SI***	2ei			
		ii	**10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI**	2eii			
		iii	**On [(2d) – [(*12(ii)*+ 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) *of Schedule SI)]***	2eiii			
		iv	**Total (i+ii+iii)**			2eiv	
	f		**Health and Education Cess @ 4% on 2d+2eiv**			2f	
	g		**Gross tax liability (2d + 2eiv + 2f)**			2g	
3	**Gross tax payable (higher of 1d or 2g)**					3	
4	**Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC)**					4	
5	**Tax payable after credit under section 115JD (3 - 4)**					5	
6	**Tax relief**						
	a		**Section 90/90A (2 *of Schedule TR*)**	6a			
	b		**Section 91(3 *of Schedule TR*)**	6b			
	c		**Total (6a + 6b)**			6c	
7	**Net tax liability (5 – 6c)** *(enter zero, if negative)*					7	
8	**Interest and fee payable**						
	a		**Interest for default in furnishing the return (section 234A)**	8a			
	b		**Interest for default in payment of advance tax (section 234B)**	8b			
	c		**Interest for deferment of advance tax (section 234C)**	8c			
	d		**Fee for default in furnishing return of income (section 234F)**	8d			
	e		**Total Interest and Fee Payable (8a+8b+8c+8d)**			8e	
9	**Aggregate liability (7 + 8e)**					9	

TAXES PAID AND BANK DETAILS

10	**Taxes Paid**				
	a	**Advance Tax** *(from column 5 of 115A)*	10a		
	b	**TDS** *(total of column **9** of15B)*	10b		
	c	**TCS** *(total of column **7** of 15C)*	10c		
	d	**Self-Assessment Tax** *(from column 5 of 15A)*	10d		
	e	**Total Taxes Paid (10a+10b+10c+10d)**		10e	
11	**Amount payable** ***(Enter if 9 is greater than 10e, else enter 0)***			11	
12	**Refund** ***(If 10e is greater than 9) (refund, if any, will be directly credited into the bank account)***			12	

BANK ACCOUN

13	**Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)**	**Select Yes or No**
	a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)	

Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any *(tick one account ☑)*
I				
Ii				

Note:
1) All bank accounts held at any time is to be reported, except dormant A/c.
2) Minimum one account should be selected for refund credit

Rows can be added as required

b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:

Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN
	Rows can be added as required			

14	**Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India?** ***[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]***	☐ Yes ☐ No

15 TAX PAYMENTS

A Details of payments of Advance Tax and Self-Assessment Tax

ADVANCE/ SELF ASSESSMENT TAX

Sl No	BSR Code	Date of Deposit *(DD/MM/YYYY)*	Serial Number of Challan	Amount (Rs)
(1)	(2)	(3)	(4)	(5)
i				
ii				
iii				

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

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

Sl No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during the FY 2019-20)			TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)				Corresponding Receipt offered		TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of or any other person as per rule 37BA(2) (if applicable)		Claimed in own hands	Claimed in the hands of or any other person as per rule 37BA(2) (if applicable)			Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)			(11)	(12)	(13)
							Income	TDS		Income	TDS	PAN/ Aadhaar No.			
i															

NOTE ►*Please enter total of column 9 in10b of Part B- TTI*

C	Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]							
TCS ON INCOME	Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current financial Year (Tax collected during Fy 2019-20)	Amount out of (5) or (6) being claimed this Year (only if corresponding receipt is being offered for tax this year)	Amount out of (5) or (6) being carried forward
				Fin. Year in which collected	Amount b/f			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	i							
	ii							
	NOTE ► *Please enter total of column (7) in 10c of Part B-TTI*							

VERIFICATION

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

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

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

Date **Sign here ➔**