

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

NOTIFICATION

New Delhi, the 1st April, 2022

INCOME-TAX

G.S.R. 252(E).—In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:—

1. **Short title and commencement.**— (1) These rules may be called the Income-tax (5th Amendment) Rules, 2022.

(2) They shall come into force with effect from the 1st day of April, 2022.

2. In the Income-tax Rules, 1962, in Appendix-II, for Form ITR-7, the following Form shall be substituted, namely:—

FORM	ITR-7	INDIAN INCOME TAX RETURN [For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) only] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions for guidance)	Assessment Year					
			2	0	2	2	-	2

Part A-GEN

PERSONAL INFORMATION	(A1) Name (as mentioned in deed of creation/ establishing/ incorporation/ formation)				(A2) PAN			
	(A4) Flat/Door/Block No		(A5) Name Of Premises/Building/Village		(A3) Date of formation/incorporation (DD/MM/YYYY) / /			
	(A6) Road/Street/Post Office		(A7) Area/Locality		(A11) Status (see instructions)	<input type="checkbox"/>	(A12) Sub Status (see instructions)	<input type="checkbox"/>
	(A8) Town/City/District		(A9) State	(A10) Pin code/Zip code				
	(A13) Office Phone Number with STD code/Mobile No. 1			(A14) Mobile No. 2		(A15) Email Address 1		
	(A16) Email Address 2							
	(A17) (i) Return furnished under section <input type="checkbox"/> 139(4A) <input type="checkbox"/> 139(4B) <input type="checkbox"/> 139(4C) <input type="checkbox"/> 139(4D)							
	(ii) Please specify the section under which the exemption is claimed (dropdown to be provided)							

(A18) Whether any project/institution is run by the assessee? (Yes/No) If Yes, then please furnish the details:
Details of the projects/institutions run by you

Sl.	Name of the project/institution (see instruction)	Nature of activity (see instruction)	Classification (see instructions)
1			
2			
3			
4			

	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13	
OTHER DETAILS	(A23)	i	Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then,-												
		a	i	Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?								<input type="checkbox"/> Yes <input type="checkbox"/> No			
			ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts								%			
		b	i	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?								<input type="checkbox"/> Yes <input type="checkbox"/> No			
			ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts								%			
		ii	If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution												
			Sl.	Name of the project/Institution						Amount of aggregate annual receipts from such activities					
			a												
			b												
	(A24)	i	Is there any change in the objects/activities during the Year on the basis of which approval/registration/provisional registration was granted?										<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		ii	If yes, please furnish following information:-												
			A	date of such change (DD/MM/YYYY)								____/____/____			
			B	Whether an application for fresh registration/provisional registration has been made in the prescribed form and manner within the stipulated period of thirty days as per clause (ab) of sub-section (1) of section 12A / sub-clause (v) of clause (ac) of sub-section (1) of section 12A								<input type="checkbox"/> Yes		<input type="checkbox"/> No	
			C	Whether fresh registration/provisional registration has been granted under section 12AA/12AB								<input type="checkbox"/> Yes		<input type="checkbox"/> No	
			D	date of such fresh registration/provisional registration (DD/MM/YYYY)								____/____/____			
(A25)	Whether liable to tax at maximum marginal rate under section 164? (If disallowable u/s 13(1)(c) and/or 13(1)(d))?										<input type="checkbox"/> Yes	No	<input type="checkbox"/>		
(A26)	Is this your first return?										<input type="checkbox"/> Yes	<input type="checkbox"/> No			

AUDIT INFORMATION	(A27) (i) Are you liable for audit under the Income-tax Act?(Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information-								
	(ii) Section under which you are liable for audit (specify section). Please mention date of audit report. (DD/MM/YY)								
	a Name of the auditor signing the tax audit report								
	b Membership No. of the auditor								
	c Name of the auditor (proprietorship/ firm)								
	d Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm								
	e Date of audit report								
	f Date of furnishing of the audit report ___/___/___ (DD/MM/YYYY).								
	MEMBER'S INFORMATION	(A28) (i) If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report?							
Act and section		(DD/MM/YY)		Act and section					
(A29) i. Particulars of persons who were members in the AOP on 31 st day of March, 2022 (to be filled by venture capital fund/ investment fund)									
S.No		Name and Address		Percentage of share (if determinate)	PAN	Aadhaar Number/ Enrolment Id (if eligible for Aadhaar)	Status		
(1)		(2)		(3)	(4)	(5)	(6)		
ii Particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution [to be mandatorily filled in by all persons filing ITR-7]									
A Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) as on the date of applications									
Sl.	Name	Relation	Percentage Of shareholding in case of shareholder	Whether Resident of India?	Unique Identification Number	ID Code	Address	Mobile number	E-mail address
B In case if any of persons (as mentioned in row A above) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application									
Sl.	Name	Whether Resident of India?	Unique Identification Number	ID Code		Address		Percentage of beneficial ownership	
C Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b)									
Sl.	Name and address		PAN		Aadhaar Number/ Enrolment Id (if available)				
D Name(s) of relative(s) of author(s), founder(s), trustee(s), manager(s), and substantial contributor(s) and where any such author, founder, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives									
Sl.	Name and address		PAN		Aadhaar Number/ Enrolment Id				

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SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule I		Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section 10(23C)/10(21) read with section 35(1).					
Year of accumulation (F.Yr.)	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable/religious/scientific/social science or statistical research purposes upto the beginning of the previous year	Balance to be applied (2-4)	Amounts applied for charitable or religious or scientific OR social science or statistical research purpose during the previous year out of previous years' accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered u/s 12AA/12AB or approved under sub-clauses (iv)/(v)/(vi)/(via) of clause (23C) of section 10 (if applicable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2015-16							
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							
2021-22							
Total							

Year of accumulation (F.Yr.)	Balance amount available for application (9) = (5) – (6) – (7) – (8)	Amount invested or deposited in the modes specified in section 11(5) out of 9	Amount invested or deposited in the modes other than specified in section 11(5) out of 9 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) 13=(7)+(8)+(11)+(12)
	(9)	(10)	(11)	(12)	(13)
2015-16					
2016-17					
2017-18					
2018-19					
2019-20					
2020-21					
2021-22					
Total					

A2 Details of loan and borrowings								
	Opening Balance As on 01.04.2021 (1)	Loan & Borrowings taken for applications towards objectives during the year (2)	Applied for the objects of the trust or institution during the year (3)	Amount of repayment of loan or borrowing during the year (which was earlier applied and not claimed as application) (4)	Financial year in which (4) was applied earlier (5)	Closing Balance as on 31.03.2022 (6) (1+2-4=6) (6=7+8)	Invested in modes specified in section 11(5) as on 31.03.2022 (7)	Invested in modes other than specified in section 11(5) as on 31.03.2022 (8)
B Details of investment/deposits made under section 11(5) as on 31.03.2022 (Note to Systems: validation notes not to be part of the final notified ITR form, but only to serve as instructions to develop utility)								
Sl No	Investment out of	Mode of investment as per section 11(5)			Date of Investment		Amount of investment	
(1)	(2)	(3)			(4)		(5)	
i	corpus representing donation donations received for the renovation or repair of places notified u/s 80G(2)(b) <to validate with A1(7)(i)>	Dropdown to be provided (Please specify the nature)						
ii	corpus other than (i) <to validate with A1(7)(ii)>							
iii	income accumulated as u/s 11(2) or third proviso to section 10(23C) in earlier years							
iv	income of earlier years up to 15% accumulated or set apart							
v	loans and borrowings <to validate with A2(7)>							
vi	others (please specify)							
vii	TOTAL							
C Investment held at any time during the previous year (s) in concern (s) in which persons referred to in section 13(3) have a substantial interest								
Sl No	Name and address of the concern	Where the concern is a company (tick as applicable <input checked="" type="checkbox"/>)	Number of shares held	Class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col (6) exceeds 5 percent of the capital of the concern during the previous year (tick as applicable <input checked="" type="checkbox"/>)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
i		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No	
ii		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No	
iii		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No	
iv		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No	
v		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No	
TOTAL								
D Other investments as on the last day of the previous year								
Sl No	Name and address of the concern	Whether the concern is a company (tick as applicable <input checked="" type="checkbox"/>)	Class of shares held		Number of shares held	Nominal value of investment		
(1)	(2)	(3)	(4)		(5)	(6)		
i		<input type="checkbox"/> Yes <input type="checkbox"/> No						
ii		<input type="checkbox"/> Yes <input type="checkbox"/> No						
iii		<input type="checkbox"/> Yes <input type="checkbox"/> No						

iv		<input type="checkbox"/> Yes <input type="checkbox"/> No			
v	TOTAL				
E	Voluntary contributions/donations received in kind but not converted into investments in the specified modes u/s 11(5) within the time provided				
Sl.No	Name and address of the donor	Value of contribution/donation	Value of contribution applied towards objective	Amount out of (3) invested in modes prescribed under section 11(5)	Balance to be treated as income under section 11(3)
(1)	(2)	(3)	(4)	(5)	(6)
i					
ii					
iii					
iv	TOTAL				

Part A-BS CONSOLIDATED BALANCE SHEET AS ON 31ST DAY OF MARCH, 2022

SOURCES OF FUNDS	A Sources of Funds						
	1 Own Funds						
	a	Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) (A1(6)i of schedule J)			1a		
	b	Other corpus (A1(6)ii of schedule J)			1b		
	c	Income accumulated out of non-mandatory application (15% of income which is not mandatory to be applied)			1c		
	d	Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)			1d		
	e	Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2022-23 onwards (Column 7 of Schedule D)			1e		
	f	Any other reserve (Specify the nature)					
		i	Specify the nature	i			
		ii	Specify the nature	i			
		iii	Total (ai + aii.)		1fiii		
		g	Total fund (a+ b+c+d+e+f)			1g	
	2 Loan and Borrowings						
	a	Secured loans		a			
	b	Unsecured loans (including deposits)		b			
	c	Total Loan Funds (a+ b)			2c		
3 Advances							
4 Sources of funds (1g + 2c +3)							
B Application of funds							
1 Fixed assets							
a	Gross Fixed Assets			1a			
b	Depreciation			1b			
c	Net Fixed Assets (1a-1b)			1c			
2 Investments kept in modes specified u/s 11(5) (2a+2b+2c)							
a	Investment out of donation received u/s 80G(2)(b) treated as corpus (B(5)i of schedule J)		2a				
b	Investment out of other corpus (B(5)ii of schedule J)		2b				
c	Other investments (B(5)vii-B(5)i-B(5)ii of schedule J)		2c				
3 Investments kept in modes other than specified u/s 11(5)							
4 Current assets, loans and advances							
a Current assets							
	i	Inventories		i			
	ii	Sundry Debtors		ii			
	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		iv			
	v	Total current assets (i + ii + iiiD + iv)			av		
b Loans and advances							
c Total (av + b)							
d Current liabilities and provisions							
	i	Current liabilities					
APPLICATION OF FUNDS							

			A	Sundry Creditors	A		
			B	Other payables	B		
			C	Total (A + B)	iC		
		ii		Provisions	ii		
		iii		Total (iC + ii)		diii	
		e		Net Current Assets (4c – 4diii)		4e	
		5		Total, application of funds (1+2+3+4e)		5	

Schedule LA Political Party

POLITICAL PARTY	1	Whether registered under section 29A of Representation of People Act, 1951	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	a	If yes, please enter registration number		
	b	Date of Registration	___/___/___	
	2	Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	3	Whether the accounts have been audited? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		If yes, furnish the following information:-		
	a	Date of furnishing of the audit report (DD/MM/YYYY)	___/___/___	
	b	Name of the auditor signing the audit report		
	c	Membership No. of the auditor		
	d	Name of the auditor (proprietorship/ firm)		
	e	Proprietorship/firm registration No.		
	f	Permanent Account Number (PAN) /Aadhaar No. of the auditor (proprietorship/ firm)		
	g	Date of audit report	___/___/___	
	4	Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted?(tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		If yes, then date of submission of the report (DD/MM/YYYY)	___/___/___	
5	a	Whether any voluntary contribution from any person in excess of twenty thousand rupees was received during the year ? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	b	If yes, whether record of each voluntary contribution (other than contributions by way of electoral bonds) in excess of twenty thousand rupees (including name and address of the person who has made such contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6		Whether any donation exceeding two thousand rupees was received otherwise than by an account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through electoral bond? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7		Please furnish the following information:-		
	a	Total voluntary contributions received by the party during the F.Y. (b+d)	7a	
	b	Aggregate value of all the voluntary contributions received upto Rs. 20,000 during the F.Y.	7b	
	ci	Aggregate value of all the voluntary contributions received upto Rs. 2,000 in cash during the F.Y.	7ci	
	cii	Aggregate value of all the voluntary contributions received upto Rs. 2,000 other than in cash during the F.Y.	7cii	
	d	Aggregate value of all the voluntary contributions received more than Rs. 20,000/- during the F.Y.	7d	

Schedule ET Electoral Trust

ELECTORAL TRUST	1	Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	2	Whether record of each voluntary contribution (including name, address and PAN of the person who has made such contribution along with the mode of contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	3	Whether record of each eligible political party to whom the distributable contributions have been distributed (including name, address, PAN and registration number of eligible political party) was maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	4	Whether the accounts have been audited as per rule 17CA(12)? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		If yes, date of audit report in Form No.10BC (DD/MM/YYYY)	___/___/___	
5	Whether the report as per rule 17CA(14) furnished to the Commissioner of	<input type="checkbox"/> Yes	<input type="checkbox"/> No	

	Income-tax or Director of Income-tax?(tick as applicable <input checked="" type="checkbox"/>)		
6	Details of voluntary contributions received and amounts distributed during the year		
	i	Opening balance as on 1 st April	i
	ii	Voluntary contribution received during the year	ii
	iii	Total (i + ii)	iii
	iv	Amount distributed to Political parties	iv
	v	Amount spent on administrative and management functions of the Trust (Restricted to 5% of Sr.no. ii above OR 5 lakh for first year of incorporation and 3 lakh for subsequent years whichever is lesser)	v
	vi	Total (iv + v)	vi
	vii	Total amount eligible for exemption under section 13B (Sr.no. 6ii of schedule ET if Amount distributed in 6iv is 95% of 6iii)(As per rule 17CA)	vii
	viii	Closing balance as on 31 st March (iii – vi)	viii

Schedule VC Voluntary Contributions [to be mandatorily filled in by all persons filing ITR-7]

A	Domestic Contribution		
	i	Corpus donation (Aia + Aib)	Ai
	a	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)	Aia
	b	Corpus other than above	Aib
	ii	Other than corpus donation	
	(a)	Grants Received from Government	Aiia
	(b)	Grants Received from Companies under Corporate Social Responsibility	Aiib
	(c)	Other specific grants	Aiic
	(d)	Other Donations	Aiid
	(e)	Total	Aiie
	iii	Voluntary contribution Domestic (Ai + Aiie)	Aiii
B	Foreign contribution		
	i	Corpus donation (Bia + Bib)	Bi
	a	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)	Bia
	b	Corpus other than above	Bib
	ii	Other than corpus donation	Bii
	iii	Foreign contribution (Bi + Bii)	Biii
	iv	Specify the purpose for which foreign contribution has been received	Biv Free text box
C	Total Contributions (Aiii + Biii)		C
D	Anonymous donations, included in C, chargeable u/s 115BBC [Applicable to assessee claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiia) or 10(23C)(iiiae)]		
	I	Aggregate of such anonymous donations received	i
	ii	5% of total donations received at C or 1,00,000 whichever is higher	ii
	iii	Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)	iii

Schedule AI

Aggregate of income derived during the previous year excluding Voluntary contributions [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]

AGGREGATE OF INCOME	1	Receipts from main objects	1
	2	Receipts from incidental objects	2
	3	Rent	3
	4	Commission	4
	5	Dividend income	5
	6	Interest income	6
	7	Agriculture income	7

	8	Net consideration on transfer of capital asset			8	
	9	Any other income (specify nature and amount)				
		Nature		Amount		
	a	Pass through income/Loss (Fill schedule PTI)		a		
	b			b		
	c			c		
	d			d		
	e	Total (9a+ 9b+ 9c +9d)		e	9e	
	10	Total (1 + 2 + 3 + 4 + 5 + 6 + 7 + 8 + 9)			10	
Schedule ER		Amount applied to stated objects of the trust/institution during the previous year from all sources referred to in E1 to E8 of this table- Revenue Account [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]				
						Amount
A	Application for establishment and administration (excluding the application not allowed, details whereof are to be filled in C)					
	1	Rents			1	
	2	Repairs and maintenance			2	
	3	Compensation to employees			3	
	4	Insurance			4	
	5	Workmen and staff welfare expenses			5	
	6	Entertainment and Hospitality			6	
	7	Advertisement			7	
	8	Professional / Consultancy fees / Fee for technical services			8	
	9	Conveyance and Traveling expenses other than on foreign travel			9	
	10	Remuneration to persons specified u/s 13(3)			10	
	11	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)			11	
	12	Interest			12	
	13	Audit fee			13	
	14	Other expenses (Specify nature and amount)				
		Nature		Amount		
	a			a		
	b			b		
	c			c		
	d			d		
	e	Total (a+ b+ c+ d)		e	14	
	15	Total (A1 to A14)			A15	
B	Application towards objects of the trust/institution (not being items included in C)					
	1	Donation to trust or institution registered u/s 12AA/12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)– Other than Corpus			1	
	2	Religious			2	
	3	Relief of poor			3	
	4	Educational			4	
	5	Yoga			5	
	6	Medical relief			6	
	7	Preservation of environment			7	
	8	Preservation of monuments etc.			8	
	9	General public utility			9	
	10	Total (B1 to B9)			B10	
C	Expenditure not allowed as application (C1 + C2 + C3 + C4+C5+C6+C7)					C
	1	Donation to trust or institution registered u/s 12AA/12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus			1	
	2	Donation to trust or institution registered u/s 12AA/12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) other than towards corpus in case of donations out of accumulated income			2	
	3	Donation to trust or institution registered u/s 12AA/12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects			3	
	4	Donation to any person other than trust or institution registered u/s 12AA/12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)			4	
	5	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained			5	
	6	Applied for any purpose beyond the objects of the trust or institution			6	
	7	Any other disallowable application			7	
D	Total application of income-revenue during the year (A15 + B10)					D
E	Source of fund to meet revenue application in Row D					E
	1	Income derived from the property/income earned during previous year (Excluding			1	

	corpus)		
2	Income accumulated as under section 11(2) or third proviso to section 10(23C) in earlier years	2	
3	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	3	
4	Income of earlier years upto 15% accumulated or set apart	4	
5	Corpus	5	
6	Borrowed Fund	6	
7	Any other (Please specify)	7	
F	Total Amount applied during the previous year – Revenue Account [A15 + B10 - E2 - E3 - E4 - E5 - E6 - E7]	F	
G	Amount which was not actually paid during the previous year out of F	G	
H	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	H	
I	Total amount to be allowed as application (I=F-G+H)	I	

Schedule EC

Amount applied to charitable or religious purposes in India or for the stated objects of the trust/institution during the previous year—Capital Account [from all sources referred to in A1 to A8 of this table] [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]

			Amount
1	Addition to Capital work in progress (for which exemption u/s 11(1A) has not been claimed)	1	
2	Acquisition of capital asset (not claimed as application of income and for which exemption u/s 11(1A) has not been claimed)	2	
3	Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration)	3	
4	Other capital expenses		
	Sl.no	Nature	Amount
	i		4i
	ii		4ii
	iii		4iii
	iv	Total expenses (4i + 4ii + 4iii)	4
5	Total capital expenses (1 + 2 +3 +4)	5	
A	Source of fund to meet capital expenditure		
	1	Income derived from the property during previous year (Excluding corpus)	A 1
	2	Income accumulated as under section 11(2) or third proviso to section 10(23C) in earlier years	A 2
	3	Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1)	A 3
	4	Income of earlier years upto 15% accumulated or set apart	A 4
	5	Corpus	A 5
	6	Borrowed Fund	A 6
	7	Any other (Please specify)	A 7
B	Total Amount applied during the previous year – Capital Account [5 – A2 - A3 - A4 - A5-A6-A7]	B	
C	Amount which was not actually paid during the previous year out of B	C	
D	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	D	
E	Total amount to be allowed as application (E=B-C+D)	E	

Schedule IE-1

Income & Expenditure statement [Applicable for assessee claiming exemption under sections 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46), 10(47) and other clauses of section 10 where income is unconditionally exempt]

1	Total receipts including any voluntary contribution	1	
2	Application of income towards object of the institution	2	
3	Accumulation of income	3	

Schedule IE- 2		Income & Expenditure statement [Applicable for assessee claiming exemption under sections 10(23A), 10(24)]	
A	1	Total receipts including any voluntary contribution	1
	2	Application of income towards object of the institution	2
	3	Accumulation of income	3
B	1	Do you have any income which is taxable? If Yes Please provide details (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	
	a	Income from House Property? (If yes, Please fill Schedule HP)	1a <input type="checkbox"/> Yes <input type="checkbox"/> No
	b	Income from Business or Profession (If yes, Please fill Schedule BP)	1b <input type="checkbox"/> Yes <input type="checkbox"/> No
	c	Income from Capital gains (If yes, Please fill Schedule CG)	1c <input type="checkbox"/> Yes <input type="checkbox"/> No
	d	Income from other Sources (If yes, Please fill Schedule OS)	1d <input type="checkbox"/> Yes <input type="checkbox"/> No

Schedule IE- 3		Income & Expenditure statement [applicable for assessee claiming exemption under sections 10(23C)(iiiab) or 10(23C)(iiiac)] (please fill up address for each institution separately)	
1	Objective of the institution (drop down to be provided - Educational / Medical)	1	
2	Addresses where activity is carrying out	2	
3	Total receipts including any voluntary contribution	3	
4	Government Grants out of Sl. No. 3 above	4	
5	Amount applied for objective	5	
6	Balance accumulated	6	

Schedule IE- 4		Income & Expenditure statement [applicable for assessee claiming exemption under sections 10(23C)(iiid) or 10(23C)(iiiae)] (please fill up address for each institution separately)	
1	Objective of the institution (drop down to be provided - Educational / Medical)	1	
2	Addresses where activity is carrying out	2	
3	Gross Annual receipts	3	
4	Amount applied for objective	4	
5	Balance accumulated	5	

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

HOUSE PROPERTY	1	Address of property 1	Town/ City	State	PIN Code/ Zip Code	
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)					
	Assessee's percentage of share in the property					
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner(s) (optional)		Percentage Share in Property	
	I					
	II					
	[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)	
	<input type="checkbox"/> Let out		PAN/Aadhaar No. of Tenant(s) (if available)			
	<input type="checkbox"/> Deemed let out		I			
			II			
	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		30% of 1e			1f	
g		Interest payable on borrowed capital			1g	
h		Total (1f + 1g)			1h	
i		Arrears/Unrealised rent received during the year less 30%			1i	
j		Income from house property 1 (1e - 1h + 1i)			1j	
2	Address of property 2	Town/ City	State	PIN Code/ Zip Code		
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)						
Assessee's percentage of share in the property						

Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner(s) (optional)		Percentage Share in Property		
I						
II						
[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)		
<input type="checkbox"/> Let out						
<input type="checkbox"/> Deemed let out						
		I				
		II				
a	Gross rent received/ receivable/ lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)				2a	
b	The amount of rent which cannot be realized				2b	
c	Tax paid to local authorities				2c	
d	Total (2b + 2c)				2d	
e	Annual value (2a – 2d)				2e	
f	30% of 2e				2f	
g	Interest payable on borrowed capital				2g	
h	Total (2f + 2g)				2h	
i	Arrears/Unrealised rent received during the year less 30%				2i	
j	Income from house property 2 (2e – 2h + 2i)				2j	
3	Pass through income/Loss if any *				3	
4	Income under the head "Income from house property" (1j + 2j + 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 CG		Capital Gains					
A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)							
CAPITAL GAINS Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain)					
		Date of purchase/ acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY		
	a	i	Full value of consideration received/receivable			ai	
		ii	Value of property as per stamp valuation authority			aii	
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as			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			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 State
NOTE ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share							
2	From slump sale						
	A	i	Fair market value as per Rule 11UAE(2)			2ai	
		ii	Fair market value as per Rule 11UAE(3)			2aii	
		iii	Full value of consideration (higher of ai or aii)			2aiii	
	B	Net worth of the under taking or division				2b	
	C	Short term capital gains from slump sale (2aiii-2b)				A2c	
3	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or section 115AD(1)(b)(ii) proviso (for FTI)						

	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	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	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 10)		
	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	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	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	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 +								A6g	
7	Amount deemed to be short term capital gains										A7
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?										A8
	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					
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account						
i	2018-19	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 +										A10
B Long-term capital gain (LTCG) (Sub-items 6, 7 & 8 are not applicable for residents)											
1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of Capital Gain)										
	Date of purchase/acquisition			DD/MM/YYYY		Date of sale/transfer		DD/MM/YYYY			
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 (a) does not exceed 1.10 times (ai), take this figure as					aiii				
b	Deductions under section 48										
	i	Cost of acquisition					bi				
	ii	Cost of acquisition with indexation					biia				
	iii	Total Cost of Improvement with indexation					biib				
		(a) Cost of Improvement									
		(b) Year of Improvement									
		(c) Cost of Improvement with Indexation									
		Add Row									
	iv	Expenditure wholly and exclusively in connection with					biiv				
	v	Total (biia + biib + biiv)					biv				
c	Balance (aiii – biv)					1c					
d	Deduction under sections 54D/54EC/54G/54GA (Specify details in item D below)					1d					
e	Long-term Capital Gains on Immovable property (1c - 1d)										B1e

Long-term Capital Gains

	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	State
		NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share							
2		From slump sale							
	a	i	Fair market value as per Rule 11UAE(2)			2ai			
		ii	Fair market value as per Rule 11UAE(3)			2aii			
		iii	Full value of consideration (higher of ai or aii)			2aiii			
	b	Net worth of the under taking or division				2b			
	c	Balance (2aiii – 2b)				2c			
	d	Deduction u/s 54EC				2d			
	e	Long term capital gains from slump sale (2c-2d)							B2e
3		From sale of bonds or debenture (other than capital indexed bonds issued by							
	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			biii			
		iv	Total (bi + bii + biii)			biv			
	c	LTCG on bonds or debenture - (3a-biv)							B3c
4		From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable							
	a	Full value of consideration				4a			
	b	Deductions under section 48							
		i	Cost of acquisition without indexation			bi			
		ii	Cost of improvement without indexation			bii			
		iii	Expenditure wholly and exclusively in connection			biii			
		iv	Total (bi + bii + biii)			biv			
	c	Long Term Capital Gains on assets at B4 (4a – biv)							4c
5		From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A							
		Long-term Capital Gains on sale of capital assets at B5							B5
6		For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)							
		LTCG computed without indexation benefit							B6
7		For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD							
	a	i	In case securities sold include shares of a company other than quoted shares, enter the following details						
		a	Full value of consideration received/receivable in respect of unquoted			ia			
		b	Fair market value of unquoted shares determined in the prescribed manner			ib			
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a			ic			
		ii	Full value of consideration in respect of securities other than unquoted shares			aii			
		iii	Total (ic + ii)			aiii			
	b	Deductions under section 48							
		i	Cost of acquisition without indexation			bi			
		ii	Cost of improvement without indexation			bii			

		iii	Expenditure wholly and exclusively in connection with transfer		biii					
		iv	Total (bi + bii + biii)		biv					
		c	Long-term Capital Gains on assets at 7 above in case of NON-REESIDENT			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					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							
		a	Full value of consideration received/receivable in respect of unquoted		ia					
		b	Fair market value of unquoted shares determined in the prescribed manner		ib					
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains		ic					
		ii	Full value of consideration in respect of assets		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		biii					
		iv	Total (bi + bii + biii)		biv					
	c	Balance (aiii – biv)				9c				
	d	Deduction under section 54D//54G/54GA (Specify details)				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?									
S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed		Amount not used for new asset or remained unutilized in					
			Year in which asset acquired/constructed	Amount utilised out of Capital Gains account						
i	2018-19	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/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b)					B11				
	a1	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A			B11a1					
	a2	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other			B11a2					
	b	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%			B11b					
12	Amount of LTCCG 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 LTCCG not chargeable to tax in India as per DTAA								B12a
	b	Total amount of LTCCG chargeable to tax at special rates in India as per DTAA								B12
13	Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+									B13
C	Income chargeable under the head "CAPITAL GAINS" (A10+ B13) (take B13 as nil, if loss)									C
D	Information about deduction claimed against Capital Gains									

1	In case of deduction u/s 54D/54EC /54G/54GA give following details				
	a Deduction claimed u/s 54D				
	i	Date of acquisition of original asset	ai	dd/mm/yyyy	
	ii	Cost of purchase/ construction of new land or building for industrial undertaking	aii		
	iii	Date of purchase of new land or building	aiii	dd/mm/yyyy	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	aiv		
	v	Amount of deduction claimed	av		
	b Deduction claimed u/s 54EC				
	i	Date of transfer of original asset	bi	dd/mm/yyyy	
	ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	bii		
	iii	Date of investment	biii	dd/mm/yyyy	
	iv	Amount of deduction claimed	biv		
	c Deduction claimed u/s 54G				
	i	Date of transfer of original asset	ci	dd/mm/yyyy	
	ii	Cost and expenses incurred for purchase or construction	cii		
	iii	Date of purchase/construction of new asset in an area	ciii	dd/mm/yyyy	
	iv	Amount deposited in Capital Gains Accounts Scheme	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	dii		
iii	Date of purchase/construction of new asset in SEZ	diii	dd/mm/yyyy		
iv	Amount deposited in Capital Gains Accounts Scheme	div			
v	Amount of deduction claimed	dv			
		e	Total deduction claimed (1a + 1b + 1c + 1d)		

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

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

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

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

Schedule OS Income from other sources

1		Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)		1
O T H E R S O U R C E S	A Dividends, Gross (ai+aii)		1a	
	i	Dividend income other than (ii)	ai	
	ii	Dividend income u/s 2(22)(e)	aii	
	B Interest, Gross (bi + bii + biii + biv + bv)		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	
		Income due to disallowance of exemption under clauses of section 10		
	Rows can be added as required			
2 Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)		2		
a	Income from winnings from lotteries, crossword puzzles etc.	2a		
B Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)		2b		
i	Cash credits u/s 68	bi		
ii	Unexplained investments u/s 69	bii		
iii	Unexplained money etc. u/s 69A	biii		
iv	Undisclosed investments etc. u/s 69B	biv		
v	Unexplained expenditure etc. u/s 69C	bv		
vi	Amount borrowed or repaid on hundi u/s 69D	bvi		
C Any other income chargeable at special rate (total of ci to cxiv)		2c		
i	Dividends received by non-resident foreign company chargeable u/s 115A(1)(a)(i)	ci		
ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii		
iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciii		
iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	civ		
v	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4 %	cv		
vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cvi		
vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvii		
viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cviii		

	ix	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)			ix							
	x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC			cx							
	xi	Income by way of dividends from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC			cxii							
	xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)			cxiii							
	xiii	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)			cxiv							
	xiv	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)			cxv							
	xv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA			xvi							
	xvi	Anonymous Donations in certain cases chargeable u/s 115BBC										
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.1ai, 1b to 1d, 2a, 2c & 2d in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
	I											
	II											
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2c, 2d & 2e)											
	A	Expenses / Deductions (other than entered in c)				3a						
	B	Depreciation (available only if income offered in 1c of "schedule OS")				3b						
	c	Interest expenditure on dividend u/s 57(i) (available only if income offered in 1a)-				3c						
	ci	Eligible Interest expenditure u/s 57(i) – computed value				3ci						
	d	Total				3d						
4	Amounts not deductible u/s 58										4	
5	Profits chargeable to tax u/s 59										5	
6	Net income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5) (If negative take the figure to 4i of schedule CYLA)										6	
7	Income from other sources (other than from owning race horses) (2+6) (enter 6 as nil, if negative)										7	
8	Income from the activity of owning and maintaining race horses											
	A	Receipts				8a						
	B	Deductions under section 57 in relation to receipts at 8a only				8b						
	C	Amounts not deductible u/s 58				8c						
	D	Profits chargeable to tax u/s 59				8d						
	E	Balance (8a - 8b + 8c + 8d)										
9	Income under the head "Income from other sources" (7 + 8e) (take 8e as nil if negative)										8e	
10	Information about accrual/receipt of income from Other Sources											
	S. No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3					
			(i)	(ii)	(iii)	(iv)	(v)					

1	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
2	Dividend Income referred in Sl. No. 1a(i)					
3	Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI)					
4	Dividend Income u/s 115AC @ 10%					
5	Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income)					
6	Dividend Income u/s 115A(1)(a)(iiac) @ 10% (Including PTI Income)					
7	Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)					
8	Dividend income chargeable at DTAA Rates w.r.t.1a(i)					

Schedule OA General

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

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 income and expenditure account (as applicable)		1
	2a	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss)	2a	
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)	2b	

3	Income/ receipts credited to profit and loss account considered under other heads of income	a	House property	3a			
		b	Capital gains	3b			
		c	Other sources	3c			
		ci	Dividend income	3ci			
		cii	Dividend income other than	3cii			
4	Profit or loss included in 1, which is referred to in section 44AE				4		
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 - 4- 5d)				6		
7	Expenses debited to profit and loss account considered under other heads of income	A	House property	7a			
		B	Capital gains	7b			
		C	Other sources	7c			
8	Total (7a + 7b + 7c)				8		
9	Adjusted profit or loss (6+9)				9		
10	Depreciation and amortization debited to profit and loss account				10		
11	Depreciation allowable under Income-tax Act						
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia)		11i			
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)		11ii			
	iii	Total (11i+11ii)		11iii			
12	Profit or loss after adjustment for depreciation (10 +11 - 12iii)				12		
13	Amounts debited to the profit and loss account, to the extent disallowable under section 36			13			
14	Amounts debited to the profit and loss account, to the extent disallowable under section 37			14			
15	Amounts debited to the profit and loss account, to the extent disallowable under section 40			15			
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40A			16			
17	Any amount debited to profit and loss account of the previous year but disallowable under section 43B			17			
18	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006			18			
19	Deemed income under section 41			19			
20	Deemed income under sections 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A			20			
21	Deemed income under section 43CA			21			
22	Any other item of addition under sections 28 to 44DB			22			
23	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)			23			
24	Total (13+ 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23)				24		
25	Deduction allowable under section 32(1)(iii)			25			
26	Deduction allowable under section 32AD			26			
27	Amount allowable as deduction under section 32AC			27			
28	Amount of deduction under sections 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)			28			
29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			29			
30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			30			
31	Any other amount allowable as deduction			31			

	32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock	32		
	33	Total (25+26+27+28+29+30+31+32)	33		
	34	Income (12+24 - 33)	34		
	35	Profits and gains of business or profession deemed to be under -			
		i Section 44AE	35i		
	36	Net profit or loss from business or profession other than speculative and specified business (34+35)	36		
	37	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36)	A37		
B Computation of income from speculative business					
	38	Net profit or loss from speculative business as per profit or loss account	38		
	39	Additions in accordance with sections 28 to 44DB	39		
	40	Deductions in accordance with sections 28 to 44DB	40		
	41	Income from speculative business) (38+39 - 40)	B41		
C Computation of income from specified business under section 35AD					
	42	Net profit or loss from specified business as per profit or loss account	42		
	43	Additions in accordance with sections 28 to 44DB	43		
	44	Deductions in accordance with sections 28 to 44DB (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	44		
	45	Profit or loss from specified business) (42+43 - 44)	45		
	46	Deductions in accordance with section 35AD(1)	46		
	47	Income from Specified Business) (45 - 46)	C47		
	48	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C48		
D Income chargeable under the head 'Profits and gains from business or profession' (A37+B41+C47)			D		
E Intra head set off of business loss of current year					
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
			(1)	(2)	(3) = (1) - (2)
	i	Loss to be set off (Fill this row only if figure is negative)		(A37)	
	ii	Income from speculative business	(B41)		
	iii	Income from specified business	(C47)		
	iv	Total loss set off (ii + iii)			
	v	Loss remaining after set off (i - iv)			

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

CURRENT YEAR LOSS ADJUSTMENT	Sl. No.	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
				Total loss (4 of Schedule -HP)	Total loss (A21 of Schedule-BP)	Total loss (6 of Schedule-OS)	5=1-2-3-4
			1	2	3	4	
			Loss to be adjusted ->				
		i	House property				
		ii	Business (excluding speculation income and income from specified business)				
	iii	Speculation income					

iv	Specified business income u/s 35AD							
v	Short-term capital gain taxable @ 15%							
vi	Short-term capital gain taxable @ 30%							
vii	Short-term capital gain taxable at applicable rates							
viii	Short-term capital gain taxable at special rates in India as per DTAA							
ix	Long term capital gain taxable @ 10%							
x	Long term capital gain taxable @ 20%							
xi	Long term capital gains taxable at special rates in India as per DTAA							
xii	Net Income from Other sources (excluding profit from owning race horses and winnings from lottery)							
xiii	Profit from owning and maintaining race horses							
xiv	Total loss set-off							
xv	Loss remaining after set-off							

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

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

					B	Long term				
					bi	section 112A				
					bii	sections other than 112A				
				iii	Other Sources					
					A	Dividend				
					B	Others				
				iv	Income claimed to be exempt					
					A	u/s 10(23FBB)				
					B	u/s				
					C	u/s				

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

Schedule SI Income chargeable to tax at special rates [Please see instruction]

SI No	Section	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A (STCG on shares where STT paid)	<input type="checkbox"/>	15		
2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30		
3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10		
4	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10		
5	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10		
6	112 (LTCG on others)	<input type="checkbox"/>	20		
7	112A(LTCG on equity shares/units of equity oriented fund/units of business trust on which STT is paid)	<input type="checkbox"/>	10		
8	STCG chargeable at special rates in India as per DTAA	<input type="checkbox"/>			
9	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>			
10	115AC (Income by way interest received by non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10		
11	115AC (Income by way of Dividend received by non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10		
12	115BB (Winning from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30		
13	115BBE (Income under sections 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60		
14	Any other income chargeable at special rate (Drop down to be provided)	<input type="checkbox"/>		(part of 2c of schedule OS)	
15	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2e of schedule OS)	
16	Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15		
17	Pass through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30		
18	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	<input type="checkbox"/>	10		
19	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20		
20	Pass through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A	<input type="checkbox"/>	10		
21	Pass through income in the nature of income from other source chargeable at special rates	<input type="checkbox"/>		(2d of schedule OS)	
22	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)				
Total					

Schedule 115TD Accreted income under section 115TD

1	Aggregate Fair Market Value (FMV) of total assets of trust/institution			1	
2	Less: Total liability of trust/institution			2	
3	Net value of assets (1 – 2)			3	
4	(i)	FMV of assets directly acquired out of income referred to in section 10(1)	4i		
	(ii)	FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration/provisional registration u/s 12AA/12AB, if benefit u/s 11 and 12 not claimed during the said period	4ii		
	(iii)	FMV of assets transferred in accordance with third proviso to section 115TD(2)	4iii		
	(iv)	Total (4i + 4ii + 4iii)	4iv		

5	Liability in respect of assets at 4 above			5	
6	Accreted income as per section 115TD [3 – (4iv – 5)]			6	
7	Additional income-tax payable u/s 115TD at maximum marginal rate			7	
8	Interest payable u/s 115TE			8	
9	Specified date u/s 115TD			9	
10	Additional income-tax and interest payable			10	
11	Tax and interest paid			11	
12	Net payable/refundable (10 - 11)			12	
13	Date(s) of deposit of tax on accreted income	Date 1 DD/MM/YYYY	Date 2 DD/MM/YYYY	Date 3 DD/MM/YYYY	
14	Name of Bank and Branch				
15	BSR Code				
16	Serial number of challan				
17	Amount deposited				

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

Sl.	Country Code	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1			i	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 Summary of tax relief claimed for taxes paid outside India (available only in case of resident)

Sl.	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 (sections 90/90A) (Part of total of 1(d))				2
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4
	a	Amount of tax refunded	b	Assessment year in which tax relief allowed in India	

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

D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant calendar year ending as on 31st December, 2021												
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 calendar 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	Country Name and Code	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)												
(ii)												
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 SH SHAREHOLDING OF UNLISTED COMPANY

If you are an unlisted company, please furnish the following details:-

Details of shareholding at the end of the previous year

Name of the shareholder	Residential status in India	Type of share	PAN	Date of acquisition	Number of shares held	Face value per share	Issue Price per share	Amount received
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Details of equity share application money pending allotment at the end of the previous year

Name of the applicant	Residential status in India	Type of share	PAN	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price
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Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year

Name of the shareholder	Residential status in India	Type of share	PAN	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of acquisition	Date on which cease to be shareholder	Mode of cessation	In case of transfer, PAN of the shareholder
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Part-B

Part B – TI STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31 ST MARCH, 2022				
Part B1 - If registered under section 12A/12AA/12AB or approved under section 10(23C)(iv)/10(23C)(v)/10(23C)(vi)/10(23C)(via), fill out items 1 to 7 (if applicable)				
1	Voluntary Contributions other than Corpus [(Aii + Bii) of Schedule VC]			1
2	Voluntary contribution forming part of corpus [(A + B) of schedule Part B-TI]		2	
	A	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b) [Aia +Bia of Schedule VC]	A	
	B	Corpus other than above [Aib +Bib of Schedule VC]	B	
3	Amount of corpus donation not eligible for exemption as per Part A1 column (8) of Schedule J			3
4	Amount of corpus donation invested in 11(5) modes and eligible for exemption (2-3) of Part B-TI			4
5	Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 and 2 above (10 of Schedule A1)			5
6	Application of income for charitable or religious purposes or for the stated objects of the trust/institution:-			
	i	Amount applied during the previous year- Revenue Account [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] [Sr.no. I from Schedule ER]	6i	
	ii	Amount applied during the previous year- Capital Account [Excluding application from Borrowed Funds, deemed application, previous year accumulation upto 15% etc., i.e. not from income of the prev. year] [Sr.no. E of Schedule EC]	6ii	
	iii	Repayment of loan during the previous year [Sr.no. 4 of table A2 of Schedule J]	6iii	
	iiia	Amount applied during the previous year- invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution) invested or deposited back, into one or more of the forms or modes specified in section 11(5) maintained specifically for such corpus, from the income of that year and to the extent of such investment or deposit [Sr.no. 4 of table A1 of Schedule J]	6iiia	
	iv	Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1) < Col 2 of Schedule D for FY 2021-22>	6iv	
	A	If (iv) above applicable, whether option in Form No. 9A has been furnished to the Assessing Officer	6iva	
	B	If yes, date of furnishing Form No. 9A (DD/MM/YYYY)	6ivb	
	v	Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/ institution under sections 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C) [restricted to the maximum of 15% of (1 +5) above]	6v	
	vi	Amount in addition to amount referred to in (iv) above, accumulated or set apart for specified purposes if all the conditions in sections 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled) < Col 2 of Schedule I for FY 2021-22>	6vi	
	vii	Amount eligible for exemption under section 11(1)(c)	6vii	
	A	Approval number given by the Board	6viiia	
	B	Date of approval by board	6viiib	
	viii	Total [6i +6ii+6iii+6iiia+6iv+6v+6vi +6vii]	6viii	
7	Additions			
	i	Income chargeable under section 11(1B) < Total of Col 6 of Schedule D>	7i	
	ii	Income chargeable under section 11(3) < Total of Col 13 of Schedule I >	7ii	
	iii	Income in respect of which exemption under section 11 is not available		
	A	Being anonymous donation (Diii of schedule VC)	7iiia	
	B	Disallowable u/s 13(1)(c) or 13(1)(d) (including Part E of Schedule J)	7iiib	
	iv	Income chargeable under section 12(2)	7iv	
	v	Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia)	7v	
	vi	Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A)	7vi	
	viiia	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b)	7viiia	
	viiib	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b)	7viiib	
	viii	Total [7i + 7ii+7iiia+7iiib+7iv+7v + 7vi+7viiia+7viiib]	7viii	
8	Income chargeable u/s 11(4)			8
9	Gross income after Exemption u/s 11/10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) [(1+5-6viii)+3+7viii+8]			9

10	Income not forming part of item No. 9 above				
	i	Income from house property [4 of Schedule HP] (enter nil if loss)		10i	
	ii	Profits and gains of business or profession [as per item No. D 49 of schedule BP]		10ii	
	iii	Income under the head Capital Gains			
	A	Short term		10iiia	
	Ai	Short-term chargeable @ 15% (9ii of item E of schedule CG)		Ai	
	Aii	Short-term chargeable @ 30% (9iii of item E of schedule CG)		Aii	
	Aiii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)		Aiii	
	Aiv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)		Aiv	
	Av	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)		Av	
	B	Long term		10iiib	
	Bi	Long-term chargeable @ 10% (9vi of item E of schedule CG)		Bi	
	Bii	Long-term chargeable @ 20% (9vii of item E of schedule CG)		Bii	
	Biii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)		Biii	
	Biv	Total Long-term (bi + bii + biii) (enter nil if loss)		Biv	
	C	Total capital gains (10iiia +10iiib) (Av+Biv) (enter nil if loss)		10iiic	
	iv	Income from other sources [as per item No. 9 of Schedule OS]			10iv
v	Total (10i + 10ii + 10iiic + 10iv)			10v	
11	Gross income (9+10)			11	
12	Losses of current year to be set off against 10v (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)			12	
13	Total Income (11-12)			13	
14	Income which is included in 13 and chargeable to tax at special rates (total of col. (i) of schedule SI)			14	
15	Aggregate Income (13-14) [applicable if (13-14) exceeds maximum amount not chargeable to tax]			15	
16	Anonymous donations, included in 15, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)			16	
17	Income chargeable at maximum marginal rates			17	

Part B2 - If claiming exemption under section 13A/13B and under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)					
1	Amount eligible for exemption under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A)		1		
2	Amount eligible for exemption under sections 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)		2		
3	Amount eligible for exemption under any other clause of section 10 ((other than those at 1 and 2)		3		
4	Income chargeable under section 11(3) read with section 10(21) [Total of Col 13 of Schedule I]		4		
5	Income claimed as exempt under section 13A in case of a Political Party		5		
6	Income claimed as exempt under section 13B in case of an Electoral Trust (item No. 6vii of Schedule ET)		6		
7	Voluntary Contribution received during the year		7		
8	Heads of Income				
	i	Income from house property [4 of Schedule HP] (enter nil if loss)		8i	
	ii	Profits and gains of business or profession [as per item No. D 49 of schedule BP]		8ii	
	iii	Income under the head Capital Gains			
	A	Short term (A5 of schedule CG)		8iiia	
	Ai	Short-term chargeable @ 15% (9ii of item E of schedule CG)		Ai	
	Aii	Short-term chargeable @ 30% (9iii of item E of schedule CG)		Aii	
	Aiii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)		Aiii	
	Aiv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)		Aiv	
	Av	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)		Av	
B	Long term (B4 of schedule CG) (enter nil if loss)		8iiib		

	Bi	Long-term chargeable @ 10% (9vi of item E of schedule CG)	Bi	
	Bii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	Bii	
	Biii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	Biii	
	Biv	Total Long-term (bi + bii + biii) (enter nil if loss)	Biv	
	C	Total capital gains (Av+Biv) (enter nil if loss)	8iic	
	iv	Income from other sources [as per item No. 9 of Schedule OS]	8iv	
	v	Total (8i + 8ii + 8iic + 8iv)	8v	
9	Gross income [7+8v-5-6] +4			9
10	Losses of current year to be set off against 8 (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)			10
11	Gross Total Income (9-10)			11
12	Income which is included in 11 and chargeable to tax at special rates (total of col. (i) of schedule SI)			12
13	Net Agricultural income for rate purpose			13
14	Aggregate Income (11-12+13) [applicable if (11-12) exceeds maximum amount not chargeable to tax]			14
15	Anonymous donations, included in 14, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)			15
16	Income chargeable at maximum marginal rates			16

Part B – TTI Computation of tax liability on total income

TAXES PAID	1	Tax payable on total income				
	A	Tax at normal rates on (15-16-17) of Part B1 of Part B-TI] OR (14-15-16) of Part B2 of Part B-TI	1a			
	b	Tax at special rates (total of col. (ii) of Schedule-SI)	1b			
	c	Tax on anonymous donation u/s 115BBC @30% on sr.no. 16 of Part B1 of Part B-TI OR sr.no. 15 of Part B2 of Part B-TI	1c			
	d	Tax at maximum marginal rate on Sr.no. 17 of Part B1 of Part B-TI OR Sr.no. 16 of Part B2 of Part B-TI	1d			
	e	Rebate on agricultural income [In Part B2, applicable if (11-12) of Part B-TI exceeds maximum amount not chargeable to tax]	1e			
	f	Tax Payable on Total Income (1a+ 1b+1c+ 1d- 1e)			1f	
	2	Surcharge				
	i	25% of 13 of Schedule SI	2i			
	ii	On [1f – (13 of Schedule SI)]	2ii			
	iii	Total (i + ii)			2iii	
	3	Health and Education cess @ 4% on (1f+ 2iii)			3	
	4	Gross tax liability (1f+ 2iii + 3)			4	
	5	Tax relief				
	a	Sections 90/90A (2 of Schedule TR)	5a			
	b	Section 91 (3 of Schedule TR)	5b			
	c	Total (5a + 5b)			5c	
	6	Net tax liability (4 – 5c)			6	
	7	Interest and fee payable				
	a	Interest for default in furnishing the return (section 234A)	7a			
	b	Interest for default in payment of advance tax (section 234B)	7b			
	c	Interest for deferment of advance tax (section 234C)	7c			
	d	Fee for default in furnishing return of income (section 234F)	7d			
	e	Total Interest and Fee Payable (7a+ 7b+ 7c+ 7d)			7e	
8	Aggregate liability (6 + 7e)			8		
9	Taxes Paid					
a	Advance Tax (from column 5 of 15A)	9a				
b	TDS (total of column 9 of 15B)	9b				
c	TCS (total of column 7 of 15C)	9c				
d	Self-Assessment Tax (from column 5 of 15A)	9d				
e	Total Taxes Paid (9a+ 9b+ 9c+ 9d)			9e		
10	Amount payable (Enter if 8 is greater than 9e, else enter 0)			10		
11	Refund (If 9e is greater than 8) (refund, if any, will be directly credited into the bank account)			11		
12	Net tax payable on 115TD income including interest u/s 115TE (Sr.no. 12 of Schedule 115TD)			12		

BANK ACCOUNT	13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)					Select Yes or No
	a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)						
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account used for digital receipts/ payments (tick account(s) <input checked="" type="checkbox"/>)	Indicate the account in which you prefer to get your refund credited, if any (tick one account for refund <input checked="" type="checkbox"/>)
		i					
		ii					
	Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return Rows can be added as required						
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		
14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]					<input type="checkbox"/> Yes <input type="checkbox"/> No	

15 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													
iv														
NOTE Enter the totals of Advance tax and Self-Assessment tax in Sl No. 9a & 9d of Part B-TTI														

B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)]															
Sl No	TDS credit relating to self / other person [other person as per rule 37BA(2)]	PAN/Aadhaar of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/Aadhaar of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY2021-22)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year), not applicable if TDS is deducted u/s 194N)			Corresponding Receipts/ withdrawals offered		TDS credit being carried forward		
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)	(12)	(13)	
							Incom e	TDS		Incom e	TDS	PAN/ Aadhaar			
i															

C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]												
Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current Financial Year (TCS collected during the FY 2021-22)	Amount out of (5) or (6) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (5) or (6) being carried forward					
			Fin. Year in which collected	Amount b/f								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)					
i												
ii												
NOTE ▶ Please enter total of column (7) in 9c of Part B-TTI												

VERIFICATION

I, _____ son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules, statements, etc. accompanying it 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)

Place

Date

Sign here →.

[Notification No. 23/2022/F. No. 370142/8/2022-TPL-Pt.VII]

SHEFALI SINGH, Under Secy.

Note :- The principal rules were published vide notification S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification GSR 231(E), dated the 30th March, 2022.