

FORM	ITR-3	INDIAN INCOME TAX RETURN (For individuals and HUFs having income from profits and gains of business or profession) (Please see rule 12 of the Income-tax Rules,1962) (Please refer instructions)	Assessment Year				
			2	0	2	4	-

Part A-GEN	GENERAL
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PERSONAL INFORMATION	(A1) Firstname	(A2) Middle name	(A3) Last name	(A4) PAN
	(A5) Flat/Door/Block No.	(A6) Name Of Premises/Building/Village		(A14) Status (Tick) <input type="checkbox"/> Individual <input type="checkbox"/> HUF
	(A7) Road/Street/Post Office	(A8) Date of Birth/Formation (DD/MM/YYYY)		(A15) Date of Commencement of Business (DD/MM/YYYY)
	(A9) Area/locality	(A16) Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)		
	(A10) Town/City/District	(A11) State	(A12) PIN code/ZIP code	
		(A13) Country		
	(A17) Residential/Office Phone Number with STD code/Mobile No. 1	Mobile No. 2		
	(A18) Email Address-1 (self)	Email Address-2		
	A(19) (ai)	Due Date for filing return of income [Dropdown to be provided] : 1. 31st July 2. 31st October 3. 30th November		
FILING STATUS	(A19) (aii)	Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay	
		Or Filed in response to notice u/s	<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C	
	(b)	a. Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") <input type="checkbox"/> No <input type="checkbox"/> Yes, within the due date <input type="checkbox"/> Yes, but beyond the due date (If option other than 'No' is selected, please furnish date of filing and Acknowledgement number of form 10-IEA) Note-For Opting out, option should be exercised in form 10-IEA on or before the due date for filing return u/s 139(1)		
(c)	Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]			
(ci)	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	Amount (Rs) (If Yes)		

(cii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakh for travel to a foreign country for yourself or for any other person? (Yes/No)		Amount (Rs) (If Yes)	
(ciii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)		Amount (Rs) (If Yes)	
(civ)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)		(Tick) o Yes o No	
(d)	If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)		/ /	
(e)	If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b), enter Unique Number/Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement		(unique number)	/ /
(f)	Residential Status in India (for individuals) (Tick applicable option)	A. Resident	o You were in India for 182 days or more during the previous year [section 6(1)(a)]	
			o You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]	
			o You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section (6)(1)(c)]	
			<input type="checkbox"/> You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section (6)(1)(c)]	
		B. Resident but not Ordinarily Resident	o You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]	
			o You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]	
			<input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)]	
			<input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]	
		C. Non-resident	<input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year -	
			S.No.	Jurisdiction of residence
1				
2				
(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -				
	Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)		

	Residential Status in India (for HUF) (Tick applicable option)	<input type="radio"/> Resident	<input type="radio"/> Resident but not Ordinarily Resident	<input type="radio"/> Non-resident
(g)	Do you want to claim the benefit under section 115H? (applicable in case of resident)			<input type="radio"/> Yes <input type="radio"/> No
(h)	Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input type="radio"/> Yes <input type="radio"/> No (If "YES" please fill Schedule 5A)			
(i)	Whether this return is being filed by a representative assessee? (Tick) <input type="radio"/> Yes <input type="radio"/> No If yes, furnish following information -			
	(1)	Name of the representative assessee		
	(2)	Capacity of the Representative (drop down to be provided)		
	(3)	Address of the representative assessee		
	(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee		

(j)	Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -													
	Name of Company	Type of Company	PAN	Whether its shares are listed or unlisted	Director Identification Number (DIN)									
(k)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information													
	Name of Firm				PAN									
(l)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares													
	Name of company	Type of Company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance	
				No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
(m)	In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
(n)	In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="radio"/> Yes <input type="radio"/> No please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i) (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).													
(o)	Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No													

(p)	Whether you are an FPI? Yes/No If yes, please provide SEBI Regn. No		
(q)	Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more)		
	LEI Number		Valid upto date

AUDIT INFORMATION	(a1)	Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	(a2)	Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA <input type="checkbox"/> Yes <input type="checkbox"/> No
	a2i	If No, whether during the year Total sales/turnover/gross receipts of business is between Rs. 1 crore and Rs. 10crores? <input type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No, turnover exceeds 10 crores
	a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account like capital contributions, loans etc. during the previous year, in cash & non-a/c payee cheque/DD, does not exceed five per cent of said amount? <input type="checkbox"/> Yes <input type="checkbox"/> No
	a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc., in cash & non-a/c payee cheque/DD during the previous year does not exceed five per cent of the said payment? <input type="checkbox"/> Yes <input type="checkbox"/> No
	(b)	Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
		If Yes is selected at (b), mention by virtue of which of the following conditions:
	(bi)	Sales, turnover or gross receipts exceeds the limits specified under section 44AB (Tick) <input checked="" type="checkbox"/>
	(bii)	Assessee falling u/s 44AD/44ADA/44AE/44BB but not offering income on presumptive basis (Tick applicable section) <input checked="" type="checkbox"/> <input type="checkbox"/> 44AD, <input type="checkbox"/> 44ADA, <input type="checkbox"/> 44AE, <input type="checkbox"/> 44BB
	(biii)	Others (Tick) <input checked="" type="checkbox"/>
	(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below
	(1)	Date of furnishing of the audit report (DD/MM/YYYY) / /
	(2)	Name of the auditor signing the tax audit report
	(3)	Membership No. of the auditor
	(4)	Name of the auditor (proprietorship/ firm)
(5)	Proprietorship/firm registration number	
(6)	Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm	

(7)	Date of report of the audit	
(8)	Acknowledgement number of the audit report	
(9)	UDIN	

(di)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No	
(dii)	If (di) is Yes, Whether the accounts have been audited u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of furnishing the audit report? DD/MM/YY
(diii)	Acknowledgement number	
	If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: (Please see Instruction)	
	Sl. No.	Section Code
	Date (DD/MM/YYYY)	Acknowledgement number
(e)	If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?	
	Act and section	(DD/MM/YY)
	Act and section	(DD/MM/YY)

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

Part A-BS BALANCESHEET AS ON 31ST DAY OF MARCH, 2024 OF THE PROPRIETORY BUSINESS OR PROFESSION (fill items below in a case where regular books of account are maintained, otherwise fill item 6)

SOURCES OF FUNDS		APPLICATION OF FUNDS		
SOURCES OF FUNDS	1 Proprietor's fund			
	a Proprietor's capital			a
	b Reserves and Surplus			
		i	Re valuation Reserve	bi
		ii	Capital Reserve	bii
		iii	Statutory Reserve	biii
		iv	Any other Reserve	biv
		v	Total (bi + bii + biii + biv)	
	c Total proprietor's fund (a + bv)			bv 1c
	2 Loan funds			
	a Secured loans			
		i	Foreign Currency Loans	ai
		ii	Rupee Loans	
			A From Banks	iiA
			B From others	iiB
			C Total (iiA + iiB)	iiC
		iii	Total (ai + iiC)	aiii
	b Unsecured loans (including deposits)			
		i	From Banks	bi
		ii	From others	bii
	iii	Total (bi + bii)	biii	
c Total Loan Funds (aiii + biii)			2c	
3 Deferred tax liability			3	
4 Advances				
	i	From persons specified in section 40A(2)(b) of the I. T. Act	i	
	ii	From others	ii	
	iii	Total Advances (i + ii)	4iii	
5 Sources of funds (1c + 2c + 3 + 4iii)			5	
APPLICATION OF FUNDS	1 Fixed assets			
		a	Gross: Block	1a
		b	Depreciation	1b
		c	Net Block (a – b)	1c
		d	Capital work-in-progress	1d
		e	Total (1c + 1d)	1e
	2 Investments			
	a Long-term investments			
		i	Government and other Securities - Quoted	ai
		ii	Government and other Securities – Unquoted	a ii
		iii	Total (ai + aii)	aiii
	b Short-term investments			
		i	Equity Shares, including share application money	bi
		ii	Preference Shares	bii
		iii	Debentures	biii
	iv	Total (bi + bii + biii)	biv	
c Total investments (aiii + biv)			2c	
3 Current assets, loans and advances				
a Current assets				
	i	Inventories		

NO ACCOUNT CASE	A	Stores/consumables including packing material	iA			
		B	Raw materials	iB		
		C	Stock-in-process	iC		
		D	Finished Goods/Traded Goods	iD		
		E	Total (iA + iB + iC + iD)		iE	
	ii	Sundry Debtors			aii	
	iii	Cash and Bank Balances				
		A	Cash-in-hand	iiiA		
		B	Balance with banks	iiiB		
		C	Total (iiiA + iiiB)		iiiC	
	iv	Other Current Assets			aiv	
	v	Total current assets (iE + aii + iiiC + aiv)			av	
	b	Loans and advances				
	i	Advances recoverable in cash or in kind or for value to be received	bi			
		ii	Deposits, loans and advances to corporates and others	bii		
		iii	Balance with Revenue Authorities	biii		
		iv	Total (bi + bii + biii)		biv	
	c	Total of current assets, loans and advances (av + biv)			3c	
	d	Current liabilities and provisions				
	i	Current liabilities				
		A	Sundry Creditors	iA		
		B	Liability for Leased Assets	iB		
		C	Interest Accrued on above	iC		
		D	Interest accrued but not due on loans	iD		
	E	Total (iA + iB + iC + iD)		iE		
	ii	Provisions				
A		Provision for Income Tax	iiA			
B		Provision for Leave encashment/Superannuation/Gratuity	iiB			
C		Other Provisions	iiC			
D	Total (iiA + iiB + iiC)		iiD			
iii	Total (iE + iiD)			diii		
e	Net current assets (3c – diii)			3e		
4	a	Miscellaneous expenditure not written off or adjusted	4a			
b	Deferred tax asset	4b				
	c	Profit and loss account/ Accumulated balance	4c			
	d	Total (4a + 4b + 4c)		4d		
5	Total, application of funds (1e + 2c + 3e + 4d)			5		
6	In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31 st day of March, 2024, in respect of business or profession)					
a	Amount of total sundry debtors			6a		
	Amount of total sundry creditors			6b		
	Amount of total stock-in-trade			6c		
	Amount of the cash balance			6d		

Part A-Manufacturing Account		Manufacturing Account for the financial year 2023 - 24 (fill items 1 to 3 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)			
1	Debits to manufacturing account				
A	Opening Inventory				
	i	Opening stock of raw-material	i		
	ii	Opening stock of Work in progress	ii		
	iii	Total (i + ii)		Aiii	
B	Purchases (net of refunds and duty or tax, if any)			B	
C	Direct wages			C	
D	Direct expenses (Di + Dii + Diii)			D	

	i	Carriage inward	i		
	ii	Power and fuel	ii		
	iii	Other direct expenses	iii		
	E	Factory Overheads			
	I	Indirect wages	i		
	ii	Factory rent and rates	ii		
	iii	Factory Insurance	iii		
	iv	Factory fuel and power	iv		
	v	Factory general expenses	v		
	vi	Depreciation of factory machinery	vi		
	vii	Total (i + ii + iii + iv + v + vi)			Evi
	F	Total of Debits to Manufacturing Account (Aiii + B + C + D + Evi)			1F
2		Closing Stock			
	i	Raw material	2i		
	ii	Work-in-progress	2ii		
		Total (2i + 2ii)			2
3		Cost of Goods Produced – transferred to Trading Account (1F - 2)			3

Part A- Trading Account Trading Account for the financial year 2023 -24 (fill items 4 to 12 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)

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

	ii	Counter veiling duty	10ii		
	iii	Special additional duty	10iii		
	iv	Union excise duty	10iv		
	v	Service tax	10v		
	vi	VAT/ Sales tax	10vi		
	vii	Central Goods & Service Tax (CGST)	10vii		
	viii	State Goods & Services Tax (SGST)	10viii		
	ix	Integrated Goods & Services Tax (IGST)	10ix		
	x	Union Territory Goods & Services Tax (UTGST)	10x		
	xi	Any other tax, paid or payable	10xi		
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii		
	11	Cost of goods produced – Transferred from Manufacturing Account	11		
	12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)	12		
	12a	Turnover from Intraday Trading	12a		
	12b	Income from Intraday Trading - transferred to Profit and Loss account	12b		

Part A-P& L		Profit and Loss Account for the financial year 2023-24 (fill items 13 to 60 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)				
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b)			13	
	14	Other income				
		i	Rent	i		
		ii	Commission	ii		
		iii	Dividend income	iii		
		iv	Interest income	iv		
		v	Profit on sale of fixed assets	v		
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi		
		vii	Profit on sale of other investment	vii		
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii		
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix		
		x	Agricultural income	x		
		xi	Any other income (specify nature and amount)			
		a		xia		
		b		xib		
		c	Total (xia + xib)	xic		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii	
	15	Total of credits to profit and loss account (13+14xii)			15	
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward			16	
	17	Consumption of stores and spare parts			17	
	18	Power and fuel			18	
	19	Rents			19	
	20	Repairs to building			20	
	21	Repairs to machinery			21	
	22	Compensation to employees				

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

	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			32iii
33	Hotel, boarding and Lodging				33
34	Traveling expenses other than on foreign traveling				34
35	Foreign travelling expenses				35
36	Conveyance expenses				36
37	Telephone expenses				37
38	Guest House expenses				38
39	Club expenses				39
40	Festival celebration expenses				40
41	Scholarship				41
42	Gift				42
43	Donation				43
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty	44i		
	ii	Service tax	44ii		
	iii	VAT/ Sales tax	44iii		
	iv	Cess	44iv		
	v	Central Goods & Service Tax (CGST)	44v		
	vi	State Goods & Services Tax (SGST)	44vi		
	vii	Integrated Goods & Services Tax (IGST)	44vii		
	viii	Union Territory Goods & Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)			44x
45	Audit fee				45
46	Other expenses (specify nature and amount)				
	i		i		
	ii		ii		
	iii	Total (i + ii)			46iii
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)				
	i1				47 i1
	i2				47 i2
	i3				47 i3

	i	Rows can be added as required Total (47i1+47i2+47i3)	47i				
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)	47ii				
	iii	Others (amounts less than Rs. 1 lakh)	47iii				
	iv	Total Bad Debt (47i + 47ii + 47iii)		47iv			
48	Provision for bad and doubtful debts			48			
49	Other provisions			49			
50	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47 iv + 48 + 49)]			50			
51	Interest						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i				
	ii	To others	ii				
	iii	Total (i + ii)		51iii			
52	Depreciation and amortization			52			
53	Net profit before taxes (50 - 51iii - 52)			53			
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS	54	Provision for current tax			54		
	55	Provision for Deferred Tax			55		
	56	Profit after tax (53 - 54 - 55)			56		
	57	Balance brought forward from previous year			57		
	58	Amount available for appropriation (56 + 57)			58		
	59	Transferred to reserves and surplus			59		
	60	Balance carried to balance sheet in proprietor's account (58 - 59)			60		
PRESUMPTIVE INCOME CASES	61	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD					
		SR.NO	Name of Business	Business code	Description		
		(i)	Gross Turnover or Gross Receipts (iA + iB + iC) (61i limited to Rs.2 Crores, however if 61iB is less than or equal to 5% of 61i then the limit under 61i is extended to Rs.3 Crores.)			61i	
		A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	iA			
		B	Receipts in Cash	iB			
		C	Any mode other than A and B	iC			
		(ii)	Presumptive Income under section 44AD (iiA + iiB)			61ii	
		A	6% of 61iA, or the amount claimed to have been earned, whichever is higher	iiA			
	B	8% of (61iB+61iC), or the amount claimed to have been earned, whichever is higher	iiB				
	<i>NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of account and have a tax audit under section 44AB</i>						
62	COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA						
	SR.NO	Name of Business	Business code	Description			

	(i)	Gross Receipts (62i limited to Rs.50 Lakh, however if 62iB is less than or equal to 5% of 62i then limit under 62i is extended to Rs.75 Lakh)			62i		
		A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date			iA	
		B	Receipts in Cash			iB	
		C	Any mode other than A and B			iC	
	(ii)	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher)			62ii		
		NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of account and have a tax audit under section 44AB					
	63	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE					
		SR.NO	Name of Business	Business code	Description		
		<u>Registration No. of goods carriage</u>	<u>Whether owned/leased/ hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/leased/hired by assessee</u>	<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>	
		(i)	(1)	(2)	(3)	(4)	(5)
		(a)					
		(b)					
		Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)					
		Total					
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]				63(ii)	
		NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of account and have a tax audit under section 44AB					

NO ACCOUNT CASE	64	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2023-24 in respect of business or profession -					
		(i)	For assessee carrying on Business				
		a	Gross receipts (a1 + a2)			ia	
			1	Through a/c payee cheque or a/c payee bankdraft or bank electronic clearing system received or other prescribed electronic modes before specified date		a1	
			2	Any other mode		a2	
		b	Gross profit			ib	
		c	Expenses			ic	
		d	Net profit			64i	
		(ii)	For assessee carrying on Profession				
		a	Gross receipts (a1 + a2)			ii a	
			1	Through a/c payee cheque or a/c payee bankdraft or bank electronic clearing system received or other prescribed electronic modes before specified date		a 1	
			2	Any other mode		a2	
		b	Gross profit			ii b	
		c	Expenses			ii c	
	d	Net profit			64ii		
	(iii)	Total profit (64i + 64ii)			64iii		
	65	i	Turnover from speculative activity			65i	
		ii	Gross Profit			65ii	

	iii	Expenditure, if any		65iii		
	iv	Net income from speculative activity (65ii-65iii)		65iv		
Part A- OI Other Information (mandatory if liable for audit under section 44AB; for others, fill if applicable)						
OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash				
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI (3) of Schedule ICDS]	3a			
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI(4) of Schedule ICDS]	3b			
	4	Method of valuation of closing stock employed in the previous year				
	a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			<input type="checkbox"/>	
	b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			<input type="checkbox"/>	
	c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
	d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d			
	e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e			
	5	Amounts not credited to the profit and loss account, being -				
	a	the items falling within the scope of section 28	5a			
	b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b			
	c	escalation claims accepted during the previous year	5c			
	d	any other item of income	5d			
	e	capital receipt, if any	5e			
	f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)			5f	
	6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses				
	a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a			
	b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b			
	c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c			
	d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d			
	e	Amount of discount on a zero-coupon bond [36(1)(iia)]	6e			
	f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f			
g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g				
h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h				

	i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i			
	j	Amount of contributions to any other fund	6j			
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund setup under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k			
	l	Amount of bad and doubtful debts [36(1)(vii)]	6l			
	m	Provision for bad and doubtful debts [36(1)(viiia)]	6m			
	n	Amount transferred to any special reserve [36(1)(viii)]	6n			
	o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o			
	p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p			
	q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q			
	r	Any other disallowance	6r			
	s	Total amount disallowable under section 36 (total of 6a to 6r)			6s	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37					
	a	Expenditure of capital nature [37(1)]	7a			
	b	Expenditure of personal nature [37(1)]	7b			
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c			
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d			
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e			
	f	Any other penalty or fine	7f			
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g			
	h	Amount of any liability of a contingent nature	7h			
	i	Any other amount not allowable under section 37	7i			
	j	Total amount disallowable under section 37 (total of 7a to 7i)			7j	
8	A	Amounts debited to the profit and loss account, to the extent disallowable under section 40				
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa			
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab			
	c	Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			

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

	h	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	10h			
	i	Total amount allowable under section 43B (total of 10a to 10h)			10i	
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B					
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a			
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b			
	c	Any sum payable to an employee as bonus or commission for services rendered	11c			
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d			
	da	Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da			
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e			
	f	Any sum payable towards leave encashment	11f			
	g	Any sum payable to the Indian Railways for the use of railway assets	11g			
	h	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	11h			
	i	Total amount disallowable under Section 43B (total of 11a to 11h)			11i	
12	Amount of credit outstanding in the accounts in respect of					
	a	Union Excise Duty	12a			
	b	Service tax	12b			
	c	VAT/sales tax	12c			
	d	Central Goods & Service Tax (CGST)	12d			
	e	State Goods & Services Tax (SGST)	12e			
	f	Integrated Goods & Services Tax (IGST)	12f			
	g	Union Territory Goods & Services Tax (UTGST)	12g			
	h	Any other tax	12h			
	i	Total amount outstanding (total of 12a to 12h)			12i	
13	Amounts deemed to be profits and gains under section 33AB or 33ABA				13	
14	Any amount of profit chargeable to tax under section 41				14	
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)				15	
16	Amount of expenditure disallowed u/s 14A				16	
17	Whether assessee is exercising option under subsection 2A of section 92CE <i>Tick</i>) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No [If yes, please fill schedule TP SA]				17	

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S		Details of Income from Salary		
SALARIES	Name of Employer		Nature of employer (Tick) <input checked="" type="checkbox"/> Drop down to be provided	TAN of Employer (mandatory if tax is deducted)
	Address of employer		Town/City	State
	Pin code/Zip code 			
	1	Gross Salary (1a + 1b + 1c + 1d + 1e + 1f)		1
	a	Salary as per section 17(1) (drop down to be provided)	1a	
	b	Value of perquisites as per section 17(2) (drop down to be provided)	1b	
	c	Profit in lieu of salary as per section 17(3) (drop down to be provided)	1c	
d	Income from retirement benefit account maintained in a notified country u/s 89A	1d		
e	Income from retirement benefit account maintained in a country 'other than notified country' u/s 89A	1e		

f	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year	1f		
<i>(Add multiple rows for Gross Salary in case of more than one employer)</i>				
2	Total Gross Salary (from all employers)	2		
2a	Income claimed for relief from taxation u/s 89A	2a		
3	Less allowances to the extent exempt u/s 10 <i>(drop-down to be provided in e-filing utility) (please refer instructions)</i> (Note-Ensure that it is included in Total Gross salary in (2) above)	3		
4	Net Salary (2 – 2a-3)	4		
5	Deduction u/s 16 (5a + 5b + 5c)	5		
a	Standard deduction u/s 16 (ia)	5a		
b	Entertainment allowance u/s 16 (ii)	5b		
c	Professional tax u/s 16 (iii)	5c		
6	Income chargeable under the Head 'Salaries' (4 - 5)	6		

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

2	Pass through income/Loss if any *	2	
3	Income under the head "Income from house property" (1k + 2) (if negative take the figure to 2i of schedule CYLA)	3	

NOTE	▶ Please include the income of the specified persons referred to in Schedule SPI and Pass-through income referred to in schedule PTI while computing the income under this head
NOTE	▶ Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.

Schedule BP		Computation of income from business or profession				
INCOME FROM BUSINESS OR PROFESSION	A From business or profession other than speculative business and specified business					
	1	Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P&L)			1	
	2a	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss) [Sl.no.12b of Trading account + Sl.no.65iv of Schedule P&L]		2a		
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)		2b		
	3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a	Salaries	3a	
			b	House property	3b	
			c	Capital gains	3c	
			d	Other sources	3d	
			di	Dividend income	3di	
			dii	other than Dividend income	3dii	
			e	u/s 115BBF	3e	
	f	u/s 115BBG	3f			
			g	u/s 115BBH (net of Cost of Acquisition)	3g	(Item No. A of Schedule VDA)
	4a	Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA (drop down to be provided)			4a	
	4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture as individual line item)			4b	
5	Income credited to Profit and Loss account (included in 1) which is exempt					
	a	Share of income from firm(s)	5a			
	b	Share of income from AOP/ BOI	5b			
	c	Any other exempt income (specify nature and amount)				
	i		ci			
	ii		cii			
	iii	Total (ci + cii)	5ciii			
	d	Total exempt income (5a + 5b + 5ciii)		5d		

6	Balance (1-2a-2b-3a-3b-3c-3d-3e-3f-3g-4a-4b-5d)				6		
7	a	Salaries	7a				
	b	House property	7b				
	c	Capital gains	7c				
	d	Other sources	7d				
	e	u/s 115BBF	7e				
	f	u/s 115BBG	7f				
	g	u/s 115BBH (other than Cost of Acquisition u/s 115BBH)	7g				
8a	Expenses debited to profit and loss account which relate to exempt income			8a			
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)					8b	
9	Total (7a + 7b + 7c + 7d + 7e + 7f + 7g + 8a + 8b)			9			
10	Adjusted profit or loss (6+9)					10	
11	Depreciation and amortization debited to profit and loss account					11	
12	Depreciation allowable under Income-tax Act						
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)	12i				
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii				
	iii	Total (12i + 12ii)			12iii		
13	Profit or loss after adjustment for depreciation (10+11 - 12iii)					13	
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6 s of Part A-OI)			14			
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7J of Part A-OI)			15			
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)			16			
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9F of Part A-OI)			17			
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (1i of Part A-OI)			18			
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006			19			
20	Deemed income under section 41			20			
21	Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/ 80-IA			21			

22	Deemed income under section 43CA	22			
23	Any other item of addition under section 28 to 44DA	23			
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which individual/HUF/prop. concern is a partner)	24			
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A - OI)	25			
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25)				26
27	Deduction allowable under section 32(1)(iii)	27			
28	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	28			
29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of Part A-OI)	29			
30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10i of Part A-OI)	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 (Column 3b + 4e of Part A- OI)	32			
33	Total (27+28+29+30+31+32)				33
34	Income (13+26-33)				34
35	Profits and gains of business or profession deemed to be under -				
	i	Section 44AD (61(ii) of schedule P&L)	35i		
	ii	Section 44ADA (62(ii) of schedule P&L)	35ii		
	iii	Section 44AE (63(ii) of schedule P&L)	35iii		
	iv	Section 44B	35iv		
	v	Section 44BB	35v		
	vi	Section 44BBA	35vi		
	vii	Section 44DA	35vii	(item 4 of Form 3CE)	
	viii	Total (35i to 35vii)			35viii
36	Net profit or loss from business or profession other than speculative and specified business (34 + 35viii)				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) (If loss take the figure to 2i of item E) (37a + 37b + 37c + 37d + 37e + 37f)				A37
	a	Income chargeable under Rule 7	37a		

		b	Deemed income chargeable under Rule 7A	37b			
		c	Deemed income chargeable under Rule 7B(1)	37c			
		d	Deemed income chargeable under Rule 7B(1A)	37d			
		e	Deemed income chargeable under Rule 8	37e			
		f	Income other than Rule 7A, 7B & 8 (Item No. 36)	37f			
		38	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4b-(37a+37b+37c+37d+37e)]		38		
	B	Computation of income from speculative business					
		39	Net profit or loss from speculative business as per profit or loss account (Item No. 2a)		39		
		40	Additions in accordance with section 28 to 44DA		40		
		41	Deductions in accordance with section 28 to 44DA		41		
		42	Income from speculative business (39+ 40 – 41) (if loss, take the figure to 6xvi of schedule CFL)		B42		
	C	Computation of income from specified business under section 35AD					
		43	Net profit or loss from specified business as per profit or loss account		43		
		44	Additions in accordance with section 28 to 44DA		44		
		45	Deductions in accordance with section 28 to 44DA (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)		45		
		46	Profit or loss from specified business (43 + 44 -45)		46		
		47	Deductions in accordance with section 35AD(1)		47		
		48	Income from Specified Business (46-47) (if loss, take the figure to 7xvi of schedule CFL)		C48		
		49	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)		C49		
	D	Income chargeable under the head 'Profits and gains from business or profession' A37+B42+C48				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	(B42)			
		iii	Income from specified business	(C48)			
		iv	Total loss set off (ii + iii)				
		v	Loss remaining after set off (i – iv)				
NOTE	Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head						

Schedule DPM	Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)			
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DEPRECIATION ON PLANT AND MACHINERY	1	Block of assets	Plant and machinery			
	2	Rate (%)	15	30	40	45
			(i)	(ii)	(iii)	(iv)
	3a	Written down value on the first day of previous year				
	3b	Adjustment as per second proviso to sub-section (3) of section 115BAC (Refer to rule 5)				
	3	Total (3a + 3b)				
	4	Additions for a period of 180 days or more in the previous year				
	5	Consideration or other realization during the previous year out of 3 or 4				
	6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)				
	7	Additions for a period of less than 180 days in the previous year				
	8	Consideration or other realizations during the year out of 7				
	9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)				
	10	Depreciation on 6 at full rate				
	11	Depreciation on 9 at half rate				
	12	Additional depreciation, if any, on 4				
	13	Additional depreciation, if any, on 7				
	14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days				
	15	Total depreciation (10+11+12+13+14)				

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

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

15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)							
16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 50 (5+8-3-4-7-16) (enter negative only if block ceases to exist)							
18	Written down value on the last day of previous year (6+9-12) (enter 0 if result is negative)							

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

Schedule DCG		Deemed Capital Gains on sale of depreciable assets						
DEEMED CAPITAL GAINS	1	Plant and machinery						
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a					
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b					
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c					
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)	1d					
	e	Total (1a + 1b + 1c + 1d)					1e	
	2	Building (not including land)						
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA - 17i)	2a					
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA - 17ii)	2b					

			<p>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.</p> <p>In case of more than one buyer, please indicate the respective percentage share and amount.</p>		
		2	From slump sale		
		a	i	Fair market value as per Rule 11 UAE(2)	2ai
			ii	Fair market value as per Rule 11 UAE(3)	2aii
			iii	Full value of consideration (higher of ai or aii)	2aii
		b	Net worth of the undertaking or division		2b (6(e) of Form 3CEA)
		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 115AD(1)(ii) proviso (for FII)		
		a	Full value of consideration		3a
		b	Deductions under section 48		
			i	Cost of acquisition without indexation	bi
			ii	Cost of Improvement without indexation	bii
			iii	Expenditure wholly and exclusively in connection with transfer	biii
			iv	Total (bi + bii + biii)	biv
		c	Balance (3a - 3biv)		3c
		d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		3d
		e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c + 3d)		A3e
		4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)		
		a	STCG on transactions on which securities transaction tax (STT) is paid		A4a
		b	STCG on transactions on which securities transaction tax (STT) is not paid		A4b
		5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD		
		a	i	In case securities sold include shares of a company other than quoted shares, enter the following details	
			a	Full value of consideration received/receivable in respect of unquoted shares	ia
			b	Fair market value of unquoted shares determined in the prescribed manner	ib
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic
			ii	Full value of consideration in respect of securities other than unquoted shares	ii
			iii	Total (ic + ii)	aiii
		b	Deductions under section 48		
			i	Cost of acquisition without indexation	bi
			ii	Cost of improvement without indexation	bii
			iii	Expenditure wholly and exclusively in connection with transfer	biii
			iv	Total (bi + bii + biii)	biv
		c	Balance (5aiii - biv)		5c

				d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d			
				e	Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c +5d)		A5e		
				6 From sale of assets other than at A1 or A2 or A3 or A4 or A5 above					
				a	i In case assets sold include shares of a company other than quoted shares, enter the following details				
					a	Full value of consideration received/receivable in respect of unquoted shares			
					b	Fair market value of unquoted shares determined in the prescribed manner			
					c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
					ii	Full value of consideration in respect of assets other than unquoted shares			
					iii	Total (ic + ii)	aiii		
				b	Deductions under section 48				
					i	Cost of acquisition without indexation	bi		
					ii	Cost of Improvement without indexation	bii		
					iii	Expenditure wholly and exclusively in connection with transfer	biii		
					iv	Total (bi + bii + biii)	biv		
				c	Balance (6aiii – biv)			6c	
				d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)			6d	
				e	Deemed short term capital gains on depreciable assets (6 of schedule- DCG)			6e	
				f	Deduction under section 54G/54GA			6f	
				g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e -6f)			A6g	
				7 Amount deemed to be short term capital gains					
				a Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not applicable. If yes, then provide the details below					
				Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Previous year in which asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)
				i	2020-21	54G/54GA			
				ii	2021-22	54B/54G/54GA			
				iii	2022-23	54B/54G/54GA			
				b Amount deemed to be short term capital gains u/s 54B/54G/54GA, other than at 'a'					
				Total amount deemed to be short term capital gains (Xi + Xii +Xiii+ 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 claimed as not chargeable to tax or chargeable at special rates 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 claimed as not chargeable to tax as per DTAA									A9a
		b	Total amount of STCG claimed as chargeable to tax at special rates as per DTAA									A9b
		10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 – A9a)									A10
		B	Long-term capital gain (LTCG) (Sub-items, 6, 7, 8 & 9 are not applicable for residents)									
		1	From sale of land or building or both (fill up details separately for each property)									
			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 (ai), or else take (aii)]						aiii		
		b	Deductions under section 48									
			i	Cost of acquisition						bi		
			ii a	Cost of acquisition with indexation						biia		
			ii b	Total cost of improvement with indexation						B ii b		
				(a) Cost of improvement								
				(b) Year of improvement								
				(c) Cost of Improvement with indexation								
				Add row								
			iii	Expenditure wholly and exclusively in connection with transfer						bi iii		
			iv	Total (biia + biib+ bi iii)						biv		
		c	Balance (aiii – biv)						1c			
		d	Deduction under section 54/54B/54D/54EC/54F/54G/54GA (Specify details in item D below)						1d			
		e	Long-term Capital Gains on Immovable property (1c - 1d)									B1e
		f	In case of transfer of immovable property, please furnish the following details (see note)									
			S.No	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, and state		Pin code	Zip code	

			NOTE Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. ▶ In case of more than one buyer, please indicate the respective percentage share and amount.		
		2	From slump sale		
		a	i Fair market value as per Rule 11UAE(2)	2ai	
			ii Fair market value as per Rule 11UAE(3)	2ai	
			iii Full value of consideration (higher of ai or aii)	2ai	
			b Net worth of the undertaking or division	2b	(6(e) of Form 3CEA)
			c Balance (2aiii – 2b)	2c	
			d Deduction u/s 54EC /54F (Specify details in item D below)	2d	
		e	Long term capital gains from slump sale (2c-2d)		B2e

		3	From sale of bonds or debenture (other than capital indexed bonds issued by Government)		
		a	Full value of consideration	3a	
		b	Deductions under section 48		
		i	Cost of acquisition without indexation	bi	
			ii Cost of improvement without indexation	bii	
			iii Expenditure wholly and exclusively in connection with transfer	biii	
			iv Total (bi + bii + biii)	biv	
		c	Balance (3a – biv)	3c	
		d	Deduction under section 54F (Specify details in item D below)	3d	
		e	LTCG on bonds or debenture (3c – 3d)		B3e
		4	From sale of, (i) listed securities (other than a unit) or zero-coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA		
		a	Full value of consideration	4a	
		b	Deductions under section 48		
		i	Cost of acquisition without indexation	bi	
			ii Cost of improvement without indexation	bii	
			iii Expenditure wholly and exclusively in connection with transfer	biii	
			iv Total (bi + bii + biii)	biv	
		c	Balance (4a – biv)	4c	
		d	Deduction under section 54F (Specify details in item D below)	4d	
		e	Long-term Capital Gains on assets at B4 above (4c – 4d)		B4e
		5	From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A		
		a	LTCG u/s 112A (column 14 of Schedule 112A)	5a	
		b	Deduction under sections 54F (Specify details in item D below)	5b	
		c	Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)		B5c
		6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)		
		a	LTCG computed without indexation benefit	6a	
		b	Deduction under sections /54F (Specify details in item D below)	6b	
		c	LTCG on share or debenture (6a-6b)		6c

7		For NON-RESIDENTS - from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B8 is to be filled up)			
A	i	In case securities sold include shares of a company other than quoted shares, enter the following details			
	a	Full value of consideration received/receivable in respect of unquoted shares	ia		
	b	Fair market value of unquoted shares determined in the prescribed manner	ib		
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
	ii	Full value of consideration in respect of securities other than unquoted shares	aii		
	iii	Total (ic + ii)	aiii		
B	Deductions under section 48				

	i	Cost of acquisition without indexation	bi		
	ii	Cost of improvement without indexation	bii		
	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii + biii)	biv		
	c	Balance (aiii - biv)	7c		
	d	Deduction under sections/54F (Specify details in item D below)	7d		
	e	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c - 7d)		B7e	
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A				
	a	LTCG u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso]	8a		
	b	Deduction under sections 54F (Specify details in item D below)	8b		
	c	Long-term Capital Gains on sale of capital assets at B8 above (8a - 8b)		B8c	
9	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)				
	a	LTCG on sale of specified asset (computed without indexation)	9a		
	b	Less deduction under section 115F (Specify details in item D below)	9b		
	c	Balance LTCG on sale of specified asset (9a- 9b)		B9c	
	d	LTCG on sale of asset, other than specified asset (computed without indexation)	9d		
	e	Less deduction under section 115F (Specify details in item D below)	9e		
	f	Balance LTCG on sale of asset, other than specified asset (9d- 9e)		B9f	
10	From sale of assets where B1 to B9 above are not applicable				
	a	i In case assets sold include shares of a company other than quoted shares, enter the following details			
		a	Full value of consideration received/receivable in respect of unquoted shares	ia	

					b	Fair market value of unquoted shares determined in the prescribed manner	ib				
					c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic				
					ii	Full value of consideration in respect of assets other than unquoted shares	aii				
					iii	Total (ic + ii)	aiii				
					b	Deductions under section 48					
					i	Cost of acquisition with indexation	bi				
					ii	Cost of improvement with indexation	biv				
					iii	Expenditure wholly and exclusively in connection with transfer	bv				
					iv	Total (bi + biv+biiv)	bvi				
					c	Balance (10aiii – biv)	10c				
					d	Deduction under section 54D//54F/54G/54GA (Specify details in item D below)	10d				
					e	Long-term Capital Gains on assets at B10 above (10c- 10d)				B10e	
	11 Amount deemed to be long-term capital gains										
	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?										
	o Yes o No o Not applicable. If yes, then provide the details below										
	Sl. No.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)					
				Previous year in which asset acquired/constructed	Amount utilized out of Capital Gains account						
	i	2020-21	54/54D/54F/54G/54GA								
	ii	2021-22	54/54B/54D/54F/54G/54GA/54GB								
	iii	2022-23	54/54B/54D/54F/54G/54GA								
	b Amount deemed to be long-term capital gains, other than at 'a'										
	Total amount deemed to be long-term capital gains (Xi + Xii + Xiii + b)										
	B11										
	12 Pass Through Income/Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B12a1+B12a2 + B12b)										
									B12a		
	a1	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10%						1			
	a2	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A						2			
									B12b		
	b Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 20%										
	13 Amount of LTCG included in items B1 to B12 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA										
	Sl. No.	Amount of income	Item No. B1 to B12 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
	a	Total amount of LTCG claimed as not chargeable to tax as per DTAA								B13a	

	b	Total amount of LTCG claimed as chargeable to tax at special rates as per DTAA			B13b	
14		Total long term capital gain chargeable under I.T. Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 – B13a)			B14	
C1		Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)			C	
C2		Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA)			C2	
C3		Income chargeable under the head "CAPITAL GAINS" (C1 + C2)			C3	
D		Information about deduction claimed against Capital Gains				
	1	In case of deduction u/s 54/54B/54D/54EC /54F/54G/54GA/115F give following details				
		a	Deduction claimed u/s 54			
		i	Date of transfer of original asset	ai	dd/mm/yyyy	
		ii	Cost of new residential house	aii		
		iii	Date of purchase /construction of new residential house	aiii	dd/mm/yyyy	
		iv	Amount deposited in Capital Gains Accounts Scheme before due date	aiv		
			(iva) Date of deposit	(ivb) Account number	(ive) IFS code	
			dd/mm/yyyy			
		v	Amount of deduction claimed	av		
		b	Deduction claimed u/s 54B			
		i	Date of transfer of original asset	bi	dd/mm/yyyy	
		ii	Cost of new agricultural land	bii		
		iii	Date of purchase of new agricultural land	biii	dd/mm/yyyy	
		iv	Amount deposited in Capital Gains Accounts Scheme before due date	biv		
			(iva) Date of deposit	(ivb) Account number	(ive) IFS code	
			dd/mm/yyyy			
		v	Amount of deduction claimed	bv		
		c	Deduction claimed u/s 54D			
		i	Date of acquisition of original asset	ci	dd/mm/yyyy	
		ii	Cost of purchase/ construction of new land or building for industrial undertaking	cii		
		iii	Date of purchase of new land or building	ciii	dd/mm/yyyy	
		iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ		
			(iva) Date of deposit	(ivb) Account number	(ive) IFS code	
			dd/mm/yyyy			
		v	Amount of deduction claimed	cv		
		d	Deduction claimed u/s 54EC			
		i	Date of transfer of original asset	di	dd/mm/yyyy	
		ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	dii		
		iii	Date of investment	diii	dd/mm/yyyy	
		iv	Amount of deduction claimed	div		
		e	Deduction claimed u/s 54F			
		i	Date of transfer of original asset	ei	dd/mm/yyyy	
		ii	Cost of new residential house	eii		
		iii	Date of purchase/construction of new residential house	eiii	dd/mm/yyyy	
		iv	Amount deposited in Capital Gains Accounts Scheme before due date	eiv		
			(iva)Date of deposit	(ivb) Account number	(ive) IFS code	
			dd/mm/yyyy			

	v	Amount of deduction claimed			ev					
	f	Deduction claimed u/s 54G								
	i	Date of transfer of original asset from urban area			fi	dd/mm/yyyy				
	ii	Cost and expenses incurred for purchase or construction of new asset			fii					
	iii	Date of purchase/construction of new asset in an area other than urban area			fiiii	dd/mm/yyyy				
	iv	Amount deposited in Capital Gains Accounts Scheme before due date			fiv					
		(iva)Date of deposit	(ivb) Account number	(ive) IFS code						
		dd/mm/yyyy								
	v	Amount of deduction claimed			fv					
	g	Deduction claimed u/s 54GA								
	i	Date of transfer of original asset from urban area			gi	dd/mm/yyyy				
	ii	Cost and expenses incurred for purchase or construction of new asset			gii					
	iii	Date of purchase/construction of new asset in SEZ			giiii	dd/mm/yyyy				
	iv	Amount deposited in Capital Gains Accounts Scheme before due date			giv					
		(iva)Date of deposit	(ivb) Account number	(ive) IFS code						
		dd/mm/yyyy								
	v	Amount of deduction claimed			gv					
	h	Deduction claimed u/s 115F (for Non-Resident Indians)								
	i	Date of transfer of original foreign exchange asset			hi	dd/mm/yyyy				
	ii	Amount invested in new specified asset or savings certificate			hii					
	iii	Date of investment			hiiii	dd/mm/yyyy				
	iv	Amount of deduction claimed			hiv					
	i	Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)			1i					
E Set-off of current year capital losses with current year capital gains (excluding amounts included in A 9a & B 13a which is chargeable under DTAA)										
Sl. Type of Capital Gain		Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)
			15%	30%	applicable rate	DTA A rates	10%	20%	DTA A rates	
		1	2	3	4	5	6	7	8	9
i	Capital Loss to be set off (Fill this row only, if figure computed is negative)		$(A3e^*+A4a^*+A8a^*)$	$(A5e^*+A8b^*)$	$(A1e^*+A2c^*+A4b^*+A6g^*+A7^*+A8c^*)$	$A9b$	$(B4e^*+B5c^*+B7e^*+B8c^*+B9c^*+B12a^*)$	$(B1e^*+B2e^*+B3e^*+B6c^*+B9f^*+B10e^*+B11^*+B12b^*)$	$B13b$	
ii	Short term capital	15%	$(A3e^*+A4a^*+A8a^*)$							
iii	Long term capital	30%	$(A5e^*+A8b^*)$							

iv	gain	applicable rate	$(A1e^*+A2c^*+A4b^*+A6g^*+A7^*+A8c^*)$						
v		DTAA rates	A9b						
vi		10%	$(B4e^*+B5c^*+B7e^*+B8c^*+B9c^*+B12a^*)$						
vii	Long term capital gain	20%	$(B1e^*+B2e^*+B3e^*+B6c^*+B9f^*+B10e^*+B11^*+B12b^*)$						
viii		DTAA rates	B13b						
ix	Total loss set off (ii+iii+iv+v+vi+vii+viii)								
x	Loss remaining after set off (i-ix)								

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

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

F Information about accrual/receipt of capital gain

Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1 Short-term capital gains taxable at the rate of 15% <i>Enter value from item 5vi of schedule BFLA, if any.</i>					
2 Short-term capital gains taxable at the rate of 30% <i>Enter value from item 5vii of schedule BFLA, if any.</i>					
3 Short-term capital gains taxable at applicable rates <i>Enter value from item 5viii of schedule BFLA, if any.</i>					
4. Short-term capital gains taxable at DTAA rates <i>Enter value from item 5ix of schedule BFLA, if any.</i>					
5 Long-term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i>					
6 Long-term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i>					
7 Long-term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i>					
8 Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% <i>Enter value from item 17B of schedule SI, if any</i>					

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

Schedule VDA	Income from transfer of Virtual Digital Assets (Note: Details of every transaction are to be filled, wherein every 'transfer' is a transaction)					
Sl. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Business/Capital Gain)	Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
Add Rows						
A. Total (Sum of all Positive Incomes of Business Income in Col. 7)						(Item No. A3g of Schedule BP)
B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7)						(Item No. C2 of Schedule CG)

Schedule OS		Income from other sources				
OTHER SOURCES	1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d+ 1e)				1
	a	Dividends, Gross			1a	
		i	Dividend income other than ii	ai		
		ii	Dividend income u/s 2(22)(e)	aii		
		b	Interest, Gross (bi + bii + biii + biv + bv + bvi + bvii + bviii + bix)			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	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)	bv	
			vi	Interest accrued on contributions to provident fund to the extent taxable as per Second proviso to section 10(11)	bvi	
			vii	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)	bvii	
			viii	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)	bviii	
			ix	Others	bix	
			c	Rental income from machinery, plants, buildings, etc., Gross		1c
			d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)		1d
				i	Aggregate value of sum of money received without consideration	di
				ii	In case immovable property is received without consideration, stamp duty value of property	dii
				iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diii
				iv	In case any other property is received without consideration, fair market value of property	div
				v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dv
			e	Any other income (please specify nature)		1e
				Sl. No.	Nature	Amount
				1	Family Pension	
				2	Income from retirement benefit account maintained in a notified country u/s 89A	
				3	Income from retirement benefit account maintained in a country other than notified country u/s 89A	
				4	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year	
				5	Any specified sum received by a unit holder from a business trust during the previous year referred to in section 56(2)(xii)	
			6	Any sum is received, including the amount allocated by way of bonus, at any time during a previous year, under a life insurance policy referred to in section 56(2)(xiii)		
			Rows can be added as required			
	2	Income chargeable at special rates (2ai+2aii+ 2b+ 2c+ 2d+ 2e+ 2f related to Sl. No. 1)				2
		ai	Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB		2ai	
		aii	Income by way of winnings from online games chargeable u/s 115BBJ		2aii	
		b	Income chargeable u/s 115BBE (bi + bii + biii + biv + bv + bvi)		2b	
			i	Cash credits u/s 68	bi	
			ii	Unexplained investments u/s 69	bii	
			iii	Unexplained money etc. u/s 69A	biii	

	iv	Undisclosed investments etc. u/s 69B	biv			
	v	Unexplained expenditure etc. u/s 69C	bv			
	vi	Amount borrowed or repaid on hundi u/s 69D	bvi			
	c	Accumulated balance of recognised provident fund taxable u/s 111			2c	
		S.No.	Assessment Year	Income benefit	Tax benefit	
		(i)	(ii)	(iii)	(iv)	
	d	Any other income chargeable at special rate (total of di to dxx)			2d	
	i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A)	di			
	ia	Dividend received by non-resident (not being company) or foreign company from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to section 115A(1)(a)(A)	dia			
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	dii			
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	diii			
	iv	Interest referred to in section 194LC (1)- chargeable u/s 115A(1)(a)(iiaa)@5%	div			
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	dv			
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	dvi			
	vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	dvii			
	viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dviii			
	ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	dix			
	x	Income by way of dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dx			
	xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	dxii			
	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)	dxii			
	xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	dxiii			
	xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiv			
	xv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxv			
	xvi	Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(iiaa)@4%	dxvi			
	xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvii			
	xviii	Income by way of transfer of carbon credits- chargeable u/s 115BBG	dxviii			
	xix	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)	dxix			

		xx	Investment Income of a Non-Resident Indian - chargeable u/s 115E	dxx								
		e	Pass through income in the nature of income from other sources claimed as chargeable at special rates (drop down to be provided)								2e	
		f	Amount included in 1 and 2 above, which is claimed as chargeable at special rates in India as per DTAA (total of column (2) of table below)								2f	
			Sl. No.	Amount of income	Item No.1ai,1b to 1d & 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			I									
			II									

3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2d, 2e & 2f)										
	a(i)	Expenses / Deductions other than entered in "C" (in case of other than family pension)	3a(i)								
	a(ii)	Deduction u/s 57(iia) (in case of family pension only)	3a(ii)								
	b	Depreciation (available only if income offered in 1.C of "Schedule OS")	3b								
	C	Interest expenditure on dividend u/s 57(1) (Available only if income offered in 1a)-	3c								
	ci	Eligible Interest expenditure u/s 57(1) – computed value	3ci								
	d	Total	3d								
4	Amounts not deductible u/s 58										
5	Profits chargeable to tax u/s 59										
5a	Income claimed for relief from taxation u/s 89A										
6	Net Income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5-5a) (If negative take the figure to 4i of schedule CYLA)										
7	Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)										
8	Income from the activity of owning and maintaining race horses										
	a	Receipts	8a								
	b	Deductions under section 57 in relation to receipts at 8a only	8b								
	c	Amounts not deductible u/s 58	8c								
	d	Profits chargeable to tax u/s 59	8d								
	e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10xvi of Schedule CFL)	8e								
9	Income under the head "Income from other sources" (7 + 8e) (take 8e as nil, if negative)										
10	Information about accrual/receipt of income from Other Sources										
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3				
			(i)	(ii)	(iii)	(iv)	(v)				
	1	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)									
	2	Income by way of winnings from online games u/s 115BBJ									
	3	Dividend Income referred in Sl. No. 1a(i)									
	4	Dividend Income u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A) @ 20% (Including PII Income)									

	5	Dividend income under proviso to section 115A(1)(a)(A) @ 10% (Including PFI Income)						
	6	Dividend Income u/s 115AC @ 10% (Including PFI Income)						
	7	Dividend Income u/s 115ACA (1)(a) @ 10% (Including PFI Income)						
	8	Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PFI Income)						
	9	Income from retirement benefit account maintained in a country specified u/s 89A but not claimed for relief from taxation u/s 89A						
	10	Dividend income chargeable at DTAA Rates						
NOTE ▶		Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.						

Schedule CYLA		Details of Income after set-off of current years losses					
Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation loss or specified business loss) of the current year set off	Othersources loss (other than loss from owning race horses) of the current year set off	Current year's Income remaining after set off	
		1	2	3	4	5=1-2-3-4	
i	Loss to be set off → (Fill this row only if computed figure is negative)		(3 of Schedule -HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)		
ii	Salaries	(6 of Schedule S)					
iii	House property	(3 of Schedule HP)					
iv	Income from Business (excluding speculation profit and income from specified business) or profession	(A37 of Schedule BP)					
v	Speculative Income	(3ii of item E of Schedule BP)					
vi	Specified Business Income	(3iii of item E of Schedule BP)					
vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)					
viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)					
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)					
x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)					
xi	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)					
xii	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)					

xiii	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)				
xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
xvi	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
xvii	Total loss set off					
xviii	Loss remaining after set-off (i – xvii)					

Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years				
Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	Salaries	(5ii of Schedule CYLA)				
ii	House property	(5iii of Schedule CYLA)	(B/f house property loss)			
iii	Business (excluding speculation income and income from specified business)	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss) (Note: B/F loss set off will be restricted to business income excluding income u/s 44BB)	(Note: B/F depreciation set off will be restricted to business income excluding income u/s 44BB)		
iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			
v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			
vi	Short-term capital gain taxable @ 15%	(5vii of Schedule CYLA)	(B/f short-term capital loss)			
vii	Short-term capital gain taxable @ 30%	(5viii of Schedule CYLA)	(B/f short-term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B/f short-term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B/f short-term capital loss)			
x	Long-term capital gain taxable @ 10%	(5xi of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xi	Long term capital gain taxable @ 20%	(5xii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	Long term capital gains taxable at special rates in India as per DTAA	(5xiii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xiii	Net income from other sources chargeable at normal applicable rates	(5xiv of Schedule CYLA)				
xiv	Profit from owning and maintaining race horses	(5xv of Schedule CYLA)	(B/f loss from horse races)			
xv	Income from other sources income taxable at special rates in India as per DTAA	(5xvi of Schedule CYLA)				
xvi	Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv)					
xvii	Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv)					

BROUGHT FORWARD LOSS ADJUSTMENT

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

Schedule ICDS		Effect of Income Computation Disclosure Standards on profit			
Sl. No.	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net effect (Rs.)	
(1)	(2)	(3)	(4)	(5)	
I	Accounting Policies				
II	Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)				
III	Construction Contracts				
IV	Revenue Recognition				
V	Tangible Fixed Assets				
VI	Changes in Foreign Exchange Rates				
VII	Government Grants				
VIII	Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)				
IX	Borrowing Costs				
X	Provisions, Contingent Liabilities and Contingent Assets				
XI.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)				

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

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

	iii	Total						
B	Donations entitled for 50% deduction without qualifying limit							
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation	
				Donation in cash	Donation in other mode	Total Donation		
	i							
	ii							
	iii	Total						
C	Donations entitled for 100% deduction subject to qualifying limit							
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation	
				Donation in cash	Donation in other mode	Total Donation		
	i							
	ii							
	iii	Total						
D	Donations entitled for 50% deduction subject to qualifying limit							
	Name and address of donee		PAN of Donee	ARN (Donation Reference Number)	Amount of donation			Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
	i							
	ii							
	iii	Total						

Schedule 80GGA (applicable in the case of a partner of firm deriving only profit from the firm)		Details of donations for scientific research or rural development						
	S. No.	Relevant clause under which deduction is claimed (<i>drop down to be provided</i>)	Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
	i							
	ii							
		Total donation						

Schedule 80GGC		Details of contributions made to political parties						
	S. No.	Date	Amount of contribution			Eligible amount of contribution	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
			Contribution in cash	Contribution in other mode	Total Contribution			
	i							
		(add rows)						
		Total contribution						

Schedule 80DD		Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability					
Nature of disability	Type of dependent	PAN of the dependent	Aadhaar of the dependent	Date of filing of Form 10IA	Ack. No. of Form 10IA	UDID Number (if available)	

					filed	
1. Dependent person with disability	1. Spouse					
2. Dependent person with severe disability	2. Son					
	3. Daughter					
	4. Father					
	5. Mother					
	6. Brother					
	7. Sister					
	8. Member of the HUF (in case of HUF)					

Schedule 80U		Details of deduction in case of a person with disability		
Nature of disability		Date of filing of Form 10IA	Ack. No. of Form 10IA filed	UDID Number (If available)
1.	Self with disability			
2.	Self with severe disability			

Schedule RA		Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA)]			
	Name and address of donee		PAN of Donee		Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation
	i				
	ii				
iii	Total				

Schedule 80-IA			
a	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	a1	Undertaking No. 1 (item 30 of Form 10CCB of the undertaking)
		a2	Undertaking No. 2 (item 30 of Form 10CCB of the undertaking)
b	Total deductions under section 80-IA (a1 + a2)		

Schedule 80-IB		Deductions under section 80-IB	
a	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	a1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)
		a2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)
b	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	b1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)
		b2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)
c	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	c1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)
		c2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)
d	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	d1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)
		d2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)
e	Total deduction under section 80-IB (Total of a1 to d2)		

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

Schedule VI-A		Deductions under Chapter VI-A			
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments			
	a	80C		b 80CCC	
	c	80CCD(1)		d 80CCD(1B)	
	e	80CCD(2)		f 80D (Details are to be filled in the drop down to be provided in e-filing utility)	
	g	80DD		h 80DDB (Details are to be filled in the drop down to be provided in e-filing utility)	

	i	80E		j	80EE			
	k	80EEA		l	80EEB			
	m	80G		n	80GG			
	o	80GGA		o(i)	80GGC			
	Total Deduction under Part B (total of a to o(i))						1	
2	Part C - Deduction in respect of certain incomes							
	p	80-IA	(b of Schedule 80-IA)	q	80-IAB			
	r	80-IB	(E of Schedule 80-IB)	s	80-IBA			
	t	80-IC/80-IE	(e of Schedule 80-IC/80-IE)	u	80JJA			
	v	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]	w	80QQB			
	x	80RRB						
	Total Deduction under Part C (total of p to w)						2	
3	Part CA and D- Deduction in respect of other incomes/other deduction							
	i	80TTA		ii	80TIB			
	iii	80U		iv	80CCH			
	v	Any other Deduction as per the e-filing utility						
	Total Deduction under Part CA and D (total of i, ii, iii, iv and v)						3	
4	Total deductions under Chapter VI-A (1 + 2 + 3)						4	

Schedule AMT		Computation of Alternate Minimum Tax payable under section 115JC	
1	Total Income as per item 14 of PART-B-TI	1	
2	Adjustment as per section 115JC(2)		
	a	Deduction claimed under any section included in Chapter VI-A under the heading "C.— Deductions in respect of certain incomes"	2a
	b	Deduction claimed u/s 10AA	2b
	c	Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed	2c
	d	Total Adjustment (2a+ 2b+ 2c)	2d
3	Adjusted Total Income under section 115JC(1) (1+2d)	3	
	a	Adjusted Total Income u/s 115JC from units located in IFSC, if any	3a
	b	Adjusted Total Income u/s 115JC from other Units (3-3a)	3b
4	Tax payable under section 115JC [(9% of (3a)+ 18.5% of (3b)] (if 3 is greater than Rs. 20 lakh)	4	

Schedule AMTC		Computation of tax credit under section 115JD				
1	Tax under section 115JC in assessment year 2024-25 (1d of Part-B-TII)					1
2	Tax under other provisions of the Act in assessment year 2024-25 (2i of Part-B-TII)					2
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]					3
4	Utilization of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)					
S. No.	Assessment Year (A)	AMT Credit			AMT Credit Utilized during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D) = (B3) – (C)
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)		
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					
vii	2019-20					
viii	2020-21					
ix	2021-22					
x	2022-23					
xi	2023-24					
xii	Current AY (enter 1 - 2, if 1 > 2 else enter 0)					
xiii	Total					
5	Amount of tax credit under section 115JD utilized during the year [total of item no 4 (C)]					5
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]					6

Schedule SPI		Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64							
S1 No	Name of person	PAN/Aadhaar No. of person (optional)					Relationship	Amount (Rs)	Head of Income in which included
1									
2									
3									

Schedule SI		Section	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
SPECIAL RATE	1	111- Accumulated balance of recognised provident for prior years	<input checked="" type="checkbox"/>		(2ciii of Schedule OS)	(2civ of Schedule OS)
	2	111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on which where STT paid)	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
	3	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
	4	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	7a	115AC (Income by way of interest received by non-resident on bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
	7b	115AC (Income by way of Dividend received by non-resident from GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
	8	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	9	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
10	115E (LTCG for non-resident Indian on specified asset)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)		

	11	112 (LTCG on others)		<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
	12	112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid)		<input type="checkbox"/>	10	(5(x) of Schedule BFLA)	
	13	STCG Chargeable at special rates in India as per DTAA		<input type="checkbox"/>		(part of 5ix of Schedule BFLA)	
	14	LTCG Chargeable at special rates in India as per DTAA		<input type="checkbox"/>		(part of 5xii of Schedule BFLA)	
	15a	115BB (Winnings from lotteries, puzzles, races, games etc.)		<input type="checkbox"/>	30	(2ai of Schedule OS)	
	15b	115BBJ (Winning from online games)		<input type="checkbox"/>	30	(2aii of Schedule OS)	
	16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)		<input type="checkbox"/>	60	(2b of Schedule OS)	
	17	115BBH (Tax on income from virtual digital asset)					
		A	Income under head business or profession	<input type="checkbox"/>	30	(A3g of Schedule BP)	
		B	Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)	
	18	115BBF (Tax on income from patent)					
		A	Income under head business or profession	<input type="checkbox"/>	10	(3e of Schedule BP)	
		B	Income under head other sources	<input type="checkbox"/>	10	(2d of Schedule OS)	
	19	115BBG (Tax on income from transfer of carbon credits)					
		A	Income under head business or profession	<input type="checkbox"/>	10	(3f of Schedule BP)	
		B	Income under head other sources	<input type="checkbox"/>	10	(2d of Schedule OS)	
	20	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)		<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
	21	Income from other sources chargeable at special rates in India as per DTAA		<input type="checkbox"/>		(part of 2f of Schedule OS)	
	22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%		<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
	23	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%		<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
	24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A		<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. other than section 112A			10	(part of 5x of Schedule BFLA)	
	26	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%		<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)	
	27	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)		<input type="checkbox"/>		(2e of Schedule OS)	
	28	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)		<input type="checkbox"/>		(2d of Schedule OS)	
			Total				

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

Schedule EI Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)						
EXEMPT INCOME	1	Interest income				1
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)		i	
		i	Expenditure incurred on agriculture		ii	
		iii	Unabsorbed agricultural loss of previous eight assessment years		iii	

	iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 38 of Sch. BP)					iv			
	v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)						2		
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)								
		a	Name of district along with pin code in which agricultural land is located							
		b	Measurement of agricultural land in Acre							
		c	Whether the agricultural land is owned or held on lease (drop down to be provided)							
		d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)							
	3	Other exempt income (including exempt income of minor child) (please specify)						3		
	4	Income claimed as not chargeable to tax as per DTAA								
		Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
		I								
		II								
		III	Total Income from DTAA claimed as not chargeable to tax						4	
5	Pass through income claimed as not chargeable to tax (Schedule PTI)						5			
6	Total (1+2+3+4+5)						6			

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

					iii	Other Sources			
					1	Dividend			
					2	Others			
					iv	Income claimed to be exempt			
					a	u/s 10(23FBB)			
					b	u/s			
					c	u/s			
NOTE ▶ Please refer to the instructions for filling out this schedule.									

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

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

Schedule TR		Summary of tax relief claimed for taxes paid outside India (available only in case of resident)				
TAX RELIEF FOR TAX PAID OUTSIDE INDIA	1	Details of Tax relief claimed				
		Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Section under which relief claimed (specify 90, 90A or 91)
		(a)	(b)	(c)	(d)	(e)
				Total		
	2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				2
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3	
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4	
	a	Amount of tax refunded		b	Assessment year in which tax relief allowed in India	
NOTE ▶ Please refer to the instructions for filling out this schedule.						

Schedule FA		Details of Foreign Assets and Income from any source outside India										
DETAILS OF FOREIGN ASSETS	A1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2023										
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
	A2	Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2023										
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period <i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)</i>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
A3	Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31 st December 2023											
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4	Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31st December 2023											
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B	Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31st December 2023											
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	2(a)	2(b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C	Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31st December 2023											
Sl No	Country Name and code	ZIP Code	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D	Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31st December 2023											
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 calendar year ending as on 31st December 2023 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. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.											

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

Schedule AL		Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs.50 lakh)			
DETAILS OF ASSETS AND LIABILITIES	A	Details of immovable assets			
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
	(1)	(2)	(3)	(4)	(5)
	(i)				
	(ii)				
	B	Details of movable assets			
	Sl. No.	Description			Amount (cost) in Rs.
	(1)	(2)			(3)
	(i)	Jewellery, bullion etc.			
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
	(iii)	Vehicles, yachts, boats and aircrafts			
	(iv)	Financial assets			Amount (cost) in Rs.
	(a)	Bank (including all deposits)			
	(b)	Shares and securities			
	(c)	Insurance policies			

	(d) Loans and advances given	
	(e) Cash in hand	
C	Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof	
Sl. No.	Name and address of the firm(s)/ AOP(s)	PAN of the firm/ AOP
		Assessee's investment in the firm/ AOP on cost basis
(1)	(2)	(3)
(i)		
(ii)		
D	Liabilities in relation to Assets at (A + B + C)	
NOTE ▶	<i>Please refer to instructions for filling out this schedule.</i>	

Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST		
Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
(1)	(2)	(3)
NOTE ▶	<i>Please furnish the information above for each GSTIN No. separately</i>	

Schedule : Tax deferred on ESOP		Information related to Tax deferred - relating to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC						
PAN of the employer being an eligible startup								
DPIIT registration number of the employer								
DETAILS				Has any of the following events occurred during the previous year relevant to current assessment year				
	Sl. No.	Assessment Year	Amount of Tax deferred brought forward	Such specified security or sweat equity shares were sold (i) Fully (ii) Partly (iii) Not sold Specify the date and amount of tax attributed to such sale out of Col 3 (Details to be provided as per utility)	Ceased to be the employee of the employer who allotted or transferred such specified security or sweat equity share? o Yes o No If yes, specify date	Forty-eight months have expired from the end of the relevant assessment year in which specified security or sweat equity shares referred to in the said *clause were allotted. If yes, specify date	Amount of tax payable in the current Assessment Year (to be populated from col. 3 or 4 as the case maybe)	Balance amount of tax deferred to be carried forward to be next Assessment years Col (3- 7)
	1	2	3	4	5	6	7	8
	1	2021-22	Sl. No. 8 of Schedule ESOP for last year					
	2	2022-23	Sl. No. 8 of Schedule ESOP for last year			(To be enabled from AY 2026-27) (Payment to be made in FY 2025-26)		
3	2023-24	Sl. No. 8 of Schedule ESOP for last year						
4	2024-25							

PART-B

Part B – II		Computation of total income	
TOTAL INCOME	1	Salaries (6 of Schedule S)	1
	2	Income from house property (3 of Schedule-HP) (enter nil if loss)	2
	3	Profits and gains from business or profession	
		i Profit and gains from business other than speculative business and specified business (A37 of Schedule BP) (enter nil if loss)	3i
		ii Profit and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3ii
		iii Profit and gains from specified business (3(iii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3iii
		iv Income chargeable to tax at special rates (3e, 3f & 3g of Schedule BP)	3iv
		v Total (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss)	3v
	4	Capital gains	
		a Short term	
		i Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai
		ii Short-term chargeable @ 30% (9iii of item E of schedule CG)	a ii
		iii Short-term chargeable at applicable rate (9iv of item E of schedule CG)	a iii
		iv Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	a iv
		v Total Short-term (ai + a ii + a iii + a iv) (enter nil if loss)	4av
		b Long-term	
		i Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi
		ii Long-term chargeable @ 20% (9vii of item E of schedule CG)	b ii
		iii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	b iii
		iv Total Long-term (bi + b ii + b iii) (enter nil if loss)	4biv
	c Sum of Short-term/Long-term capital gains (4av+4biv) (enter nil if loss)	4c	
	d Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	4d	
	e Total capital gains (4c+4d)	4e	
5	Income from other sources		
	a Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	5a	
	b Income chargeable to tax at special rates (2 of Schedule OS)	5b	
	c Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	5c	
	d Total (5a + 5b + 5c) (enter nil if loss)	5d	
6	Total of headwise income (1 + 2 + 3v+4e +5d)	6	
7	Losses of current year to be set off against 6 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)	7	
8	Balance after set off current year losses (6 – 7) (total of serial number (ii) to (xv) column 5 of Schedule CYLA+5b+3iv)	8	
9	Brought forward losses to be set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)	9	
10	Gross Total income (8-9) (also total of serial no (i) to (xiv) of column 5 of Schedule BFLA+ 5b + 3iv)	10	
11	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10	11	
12	Deductions under Chapter VI-A		
	a Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (total of i, ii, iii, iv, v, viii, xiii, xiv) of column 5 of BFLA]	12a	

	b	Part-C of Chapter VI-A [(2 of Schedule VI-A)]	12b	
	c	Total (12a + 12b) [limited upto (10-11)]	12c	
13		Deduction u/s 10AA (c of Sch. 10AA)	13	
14		Total income (10 - 12c - 13)	14	
15		Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)	15	
16		Net agricultural income/ any other income for rate purpose (2v of Schedule EI)	16	
17		Aggregate income (14-15+16)[applicable if (14-15) exceeds maximum amount not chargeable to tax]	17	
18		Losses of current year to be carried forward (total of row xvi of Schedule CFL)	18	
19		Deemed income under section 115JC (3 of Schedule AMT)	19	

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

	a	Interest for default in furnishing the return (section 234A)	8a			
	b	Interest for default in payment of advance tax (section 234B)	8b			
	c	Interest for deferment of advance tax (section 234C)	8c			
	d	Fee for default in furnishing return of income (section 234F)	8d			
	e	Total Interest and Fee Payable (8a+8b+8c+8d)	8e			
9	Aggregate liability (7 + 8e)			9		
TAXES PAID	10	Taxes Paid				
	a	Advance Tax (from column 5 of 17A)	10a			
	b	IDS (total of column 5 of 18B and column 9 of 17C)	10b			
	c	TCS (column 7(i) of 17D)	10c			
	d	Self-Assessment Tax (from column 5 of 17A)	10d			
e	Total Taxes Paid (10a+10b+10c+10d)	10e				
11	Amount payable (Enter if 9 is greater than 10e, else enter 0)			11		
12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)			12		
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	
	i.	a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)				
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India ()	Name of the Bank	Account Number	Type of account (Dropdown to be provided by e-filing utility)
		I				
		II				
	Note: 1) All bank accounts held at any time are to be reported, except dormant A/c. 2) In case of multiple accounts the refund will be credited to one of the validated accounts after processing the return.					
	Rows can be added as required					
	ii. b) Non - residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:					
	Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN	
	1					
	14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]			o Yes o No	

15	If the return has been prepared by a Tax Return Preparer (TRP) give further details below:				
	Identification No. of TRP		Name of TRP		Counter Signature of TRP
	If TRP is entitled for any reimbursement from the Government, amount thereof				16
17	TAX PAYMENTS				
A	Details of payments of Advance Tax and Self-Assessment Tax				
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. 10a & 10d of Part B-TTI				
B	Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]				
TDS ON SALARY	Sl No	Tax Deduction Account Number (TAN) of the Employer	Name of the Employer	Income chargeable under Salaries	Total tax deducted
	(1)	(2)	(3)	(4)	(5)
	I				

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

C Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D/16E furnished by Deductor(s)]													
Sl No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY 2023-24)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)			Corresponding Receipt/withdrawals offered		TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)		Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
							Income TDS		Income TDS PAN/Aadhaar No.				
i													
NOTE ▶ Please enter total of column 9 in 10b of Part B- TTI													

D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]										
Sl. No.	TCS credit relating to self /other person [spouse as per section 5A/ other person as per rule 37i(1)]	Tax Deduction and Tax Collection Account Number of the Collector	PAN of other Person (if TCS credit related to other person)	Unclaimed TCS brought forward (b/f)		TCS of the current fin. Year		TCS credit being claimed this Year		TCS credit being carried forward
				Fin. Year in which collected	Amount b/f	Collected in own hands	Collected in the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	
(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)	(8)
									TCS PAN	
i										
NOTE ▶ Please enter total of column (7)(i) in 10c of Part B-TTI										

VERIFICATION

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

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

Date	Place		Sign here →
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