

| | | | | | | | |
|-------------|---|-----------------|---|---|---|---|----|
| FORM | INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions) | Assessment Year | | | | | |
| | | 2 | 0 | 1 | 9 | - | 20 |

| | | | | | | | | | | | | |
|-----------------------------|---|---|--|-----------------------------------|--|---|-------------------|--|--|---|---|--|
| Part A-GEN | | GENERAL | | | | | | | | | | |
| PERSONAL INFORMATION | Name | | | | | | | | | | PAN | |
| | Is there any change in the company's name? If yes, please furnish the old name | | | | | | | | | | Corporate Identity Number (CIN) issued by MCA | |
| | Flat/Door/Block No | | | Name of Premises/Building/Village | | | | Date of incorporation (DD/MM/YYYY) | | Date of commencement of business (DD/MM/YYYY) | | |
| | | | | | | | | / / | | / / | | |
| | Road/Street/Post Office | | | Area/Locality | | | | Type of company (Tick any one) <input checked="" type="checkbox"/> | | | | |
| | | | | | | | | (i) Domestic Company | | <input type="checkbox"/> | | |
| | | | | | | | | (ii) Foreign Company | | <input type="checkbox"/> | | |
| | Town/City/District | | | State | | | Pin code/Zip code | | | If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act) <input type="checkbox"/> | | |
| | | | | Country | | | | | | | | |
| | Office Phone Number with STD code/ Mobile No. 1 | | | | | Mobile No. 2 | | | | | Email Address-1 | |
| | | | | | | | | | | | | |
| Email Address-2 | | | | | | | | | | | | |
| FILING STATUS | (a) | Filed u/s (Tick) [Please see instruction] | | | | <input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay | | | | | | |
| | | Or filed in response to notice u/s | | | | <input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A, <input type="checkbox"/> 153C | | | | | | |
| | (b) | If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY) | | | | _/_/_ | | | | | | |
| | (c) | If filed, in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement | | | | / / | | | | | | |
| | (d) | Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident | | | | | | | | | | |
| | (e) | Whether opting for section 115BA? (Yes/No) (applicable on Domestic Company) | | | | | | | | | | |
| | (f) | Whether total turnover/ gross receipts in the previous year 2016-17 exceeds 250 crore rupees? (Yes/No) (applicable for Domestic Company) | | | | | | | | | | |
| | (g) | Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)? | | | | | | | | | | |
| | (h) | In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | |
| | (i) | Whether assessee is required to seek registration under any law for the time being in force relating to companies? | | | | | | | | | | |
| | (j) | Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | |
| | (k) | Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | |
| | (l) | Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | |
| (m) | Whether you are an FII/ FPI? Yes/No If yes, please provide SEBI Regn. No. | | | | | | | | | | | |
| (n) | Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | |
| (o) | Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | |
| | If yes, please furnish following information - | | | | | | | | | | | |
| (1) | Name of the representative assessee | | | | | | | | | | | |

| | | | | |
|-----------------------|--|--|--|--|
| | (2) | Capacity of the Representative (drop down to be provided) | | |
| | (3) | Address of the representative assessee | | |
| | (4) | Permanent Account Number (PAN) of the representative assessee | | |
| | (p) | Whether you are recognized as start up by DPIIT | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | 1 | If yes, please provide start up recognition number allotted by the DPIIT | | |
| | 2 | Whether certificate from inter-ministerial board for certification is received? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | 3 | If yes provide the certification number | | |
| | 4 | Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | 5 | If yes, provide date of filing Form-2 | | |
| | AUDIT INFORMATION | (a) | Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| (b) | | Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| (c) | | If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below | | |
| (1) | | Mention the date of furnishing of audit report (DD/MM/YYYY) | | |
| (2) | | Name of the auditor signing the tax audit report | | |
| (3) | | Membership No. of the auditor | | |
| (4) | | Name of the auditor (proprietorship/ firm) | | |
| (5) | | Proprietorship/firm registration number | | |
| (6) | | Permanent Account Number (PAN) of the auditor (proprietorship/ firm) | | |
| (7) | | Date of audit report | | |
| (di) | | Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No | | Date of furnishing audit report? DD/MM/YYYY |
| (dii) | | If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction 5(ii)) | | |
| | | | | |
| | | | | |
| | | Sl. No. | Section Code | Date (DD/MM/YYYY) |
| | | | | |
| (e) | Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act | | | |
| | Act and section | (DD/MM/YY) | Act and section (DD/MM/YY) | |
| HOLDING STATUS | (a) | Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other) | | |
| | (b) | If subsidiary company, mention the details of the Holding Company | | |
| | | PAN | Name of Holding Company | Address of Holding Company |
| | | | | Percentage of Shares held |
| | | | | |
| | (c) | If holding company, mention the details of the subsidiary companies | | |
| | | PAN | Name of Subsidiary Company | Address of Subsidiary Company |
| | | | Percentage of Shares held | |
| | | | | |
| BUSINESS ORGANISATION | (a) | In case of amalgamating company, mention the details of amalgamated company | | |
| | | PAN | Name of Amalgamated Company | Address of Amalgamated Company |
| | | | | Date of Amalgamation |
| | | | | |
| | (b) | In case of amalgamated company, mention the details of amalgamating company | | |
| | PAN | Name of Amalgamating Company | Address of Amalgamating Company | |
| | | | Date of Amalgamation | |

| | | | | | | |
|---|---|---|------------------------------|---------------------------|---|---|
| | | | | | | |
| | | | | | | |
| | (c) In case of demerged company, mention the details of resulting company | | | | | |
| | PAN | Name of Resulting Company | Address of Resulting Company | Date of Demerger | | |
| | | | | | | |
| | | | | | | |
| | (d) In case of resulting company, mention the details of demerged company | | | | | |
| | PAN | Name of Demerged Company | Address of Demerged Company | Date of Demerger | | |
| | | | | | | |
| | | | | | | |
| K E Y | Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year | | | | | |
| | S.No. | Name | Designation | Residential Address | PAN | Director Identification Number (DIN) issued by MCA, in case of Director |
| | | | | | | |
| | | | | | | |
| S H A R E H O L D E R S I N F O R M A T I O N | Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year | | | | | |
| | S.No. | Name and Address | | Percentage of shares held | PAN (if allotted) | |
| | | | | | | |
| | | | | | | |
| O W N E R S H I P I N F O R M A T I O N | In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year | | | | | |
| | S.No. | Name | Address | Percentage of shares held | PAN (if allotted) | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | In case of Foreign company, please furnish the details of immediate parent company. | | | | | |
| | S.No | Name | Address | Country of residence | PAN (if allotted) | Taxpayer's registration number or any unique identification number allotted in the country of residence |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| In case of foreign company, please furnish the details of ultimate parent company | | | | | | |
| S.No | Name | Address | Country of residence | PAN (if allotted) | Taxpayer's registration number or any unique identification number allotted in the country of residence | |
| | | | | | | |
| | | | | | | |
| N A T U R E O F C O M P A N Y A N D I T S B U S I N E S S | Nature of company | | | | | (Tick) <input checked="" type="checkbox"/> |
| | 1 | Whether a public sector company as defined in section 2(36A) of the Income-tax Act | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | 2 | Whether a company owned by the Reserve Bank of India | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | 3 | Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | 4 | Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949 | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | 5 | Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

| | | | |
|---|---|------------------------------|-----------------------------|
| 6 | Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999) | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 7 | Whether a company being a non-banking Financial Institution | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 8 | Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1 | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE) | | | |
| S.No. | Code [Please see instruction No.7(i)] | Description | |
| (i) | | | |
| (ii) | | | |
| (iii) | | | |

Part A-BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2019 OR AS ON THE DATE OF AMALGAMATION

| | | | | |
|-----------------------------------|--|-----|-------|-----|
| EQUITY AND LIABILITIES | I Equity and Liabilities | | | |
| | 1 Shareholder's fund | | | |
| | A Share capital | | | |
| | i Authorised | | Ai | |
| | ii Issued, Subscribed and fully Paid up | | Aii | |
| | iii Subscribed but not fully paid | | Aiii | |
| | iv Total (Aii + Aiii) | | | Aiv |
| | B Reserves and Surplus | | | |
| | i Capital Reserve | | Bi | |
| | ii Capital Redemption Reserve | | Bii | |
| | iii Securities Premium Reserve | | Biii | |
| | iv Debenture Redemption Reserve | | Biv | |
| | v Revaluation Reserve | | Bv | |
| | vi Share options outstanding amount | | Bvi | |
| | vii Other reserve (specify nature and amount) | | | |
| | a | | viia | |
| | b | | viib | |
| | c Total (viia + viib) | | Bvii | |
| | viii Surplus i.e. Balance in profit and loss account (Debit balance to be shown as -ve figure) | | Bviii | |
| | ix Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as -ve figure) | | | Bix |
| | C Money received against share warrants | | | 1C |
| | D Total Shareholder's fund (Aiv + Bix + 1C) | | | 1D |
| | 2 Share application money pending allotment | | | |
| i Pending for less than one year | | i | | |
| ii Pending for more than one year | | ii | | |
| iii Total (i + ii) | | | 2 | |
| 3 Non-current liabilities | | | | |
| A Long-term borrowings | | | | |
| i Bonds/ debentures | | | | |
| a Foreign currency | | ia | | |
| b Rupee | | ib | | |
| c Total (ia + ib) | | | ic | |
| ii Term loans | | | | |
| a Foreign currency | | iaa | | |

| | | | | | | |
|------|--|---|-----------------|------|-----|--|
| | b | Rupee loans | | | | |
| | | 1 | From Banks | b1 | | |
| | | 2 | From others | b2 | | |
| | | 3 | Total (b1 + b2) | b3 | | |
| | c | Total Term loans (ia + b3) | | | iic | |
| | iii | Deferred payment liabilities | | | iii | |
| | iv | Deposits from related parties (<i>see instructions</i>) | | | iv | |
| | v | Other deposits | | | v | |
| | vi | Loans and advances from related parties (<i>see instructions</i>) | | | vi | |
| | vii | Other loans and advances | | | vii | |
| viii | Long term maturities of finance lease obligations | | | viii | | |
| ix | Total Long term borrowings (ic + iic + iii + iv + v + vi + vii + viii) | | | 3A | | |
| B | Deferred tax liabilities (net) | | | 3B | | |
| C | Other long-term liabilities | | | | | |
| | i | Trade payables | i | | | |
| | ii | Others | ii | | | |
| | iii | Total Other long-term liabilities (i + ii) | | 3C | | |
| D | Long-term provisions | | | | | |
| | i | Provision for employee benefits | i | | | |
| | ii | Others | ii | | | |
| | iii | Total (i + ii) | | 3D | | |
| E | Total Non-current liabilities (3A + 3B + 3C + 3D) | | | 3E | | |
| 4 | Current liabilities | | | | | |
| A | Short-term borrowings | | | | | |
| i | Loans repayable on demand | | | | | |
| | a | From Banks | ia | | | |
| | b | From Non-Banking Finance Companies | ib | | | |
| | c | From other financial institutions | ic | | | |
| | d | From others | id | | | |
| | e | Total Loans repayable on demand (ia + ib + ic + id) | | ie | | |
| | ii | Deposits from related parties (<i>see instructions</i>) | | | ii | |
| iii | Loans and advances from related parties (<i>see instructions</i>) | | | iii | | |
| iv | Other loans and advances | | | iv | | |
| v | Other deposits | | | v | | |
| vi | Total Short-term borrowings (ie + ii + iii + iv + v) | | | 4A | | |
| B | Trade payables | | | | | |
| i | i | Outstanding for more than 1 year | i | | | |
| | ii | Others | ii | | | |
| | iii | Total Trade payables (i + ii) | | 4B | | |
| C | Other current liabilities | | | | | |
| i | i | Current maturities of long-term debt | i | | | |
| | ii | Current maturities of finance lease obligations | ii | | | |
| | iii | Interest accrued but not due on borrowings | iii | | | |
| | iv | Interest accrued and due on borrowings | iv | | | |
| | v | Income received in advance | v | | | |
| | vi | Unpaid dividends | vi | | | |

| | | | | | |
|----|------|--|------|-----|--|
| | vii | Application money received for allotment of securities and due for refund and interest accrued | vii | | |
| | viii | Unpaid matured deposits and interest accrued thereon | viii | | |
| | ix | Unpaid matured debentures and interest accrued thereon | ix | | |
| | x | Other payables | x | | |
| | xi | Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x) | | 4C | |
| | D | Short-term provisions | | | |
| | i | Provision for employee benefit | i | | |
| | ii | Provision for Income-tax | ii | | |
| | iii | Proposed Dividend | iii | | |
| | iv | Tax on dividend | iv | | |
| | v | Other | v | | |
| | vi | Total Short-term provisions (i + ii + iii + iv + v) | | 4D | |
| | E | Total Current liabilities (4A + 4B + 4C + 4D) | | 4E | |
| | | Total Equity and liabilities (1D + 2 + 3E + 4E) | | I | |
| II | | ASSETS | | | |
| I | | Non-current assets | | | |
| | A | Fixed assets | | | |
| | i | Tangible assets | | | |
| | a | Gross block | ia | | |
| | b | Depreciation | ib | | |
| | c | Impairment losses | ic | | |
| | d | Net block (ia - ib - ic) | id | | |
| | ii | Intangible assets | | | |
| | a | Gross block | iiia | | |
| | b | Amortization | iiib | | |
| | c | Impairment losses | iiic | | |
| | d | Net block (iiia - iiib - iiic) | iiid | | |
| | iii | Capital work-in-progress | iii | | |
| | iv | Intangible assets under development | iv | | |
| | v | Total Fixed assets (id + iiid + iii + iv) | | Av | |
| | B | Non-current investments | | | |
| | i | Investment in property | i | | |
| | ii | Investments in Equity instruments | | | |
| | a | Listed equities | iiia | | |
| | b | Unlisted equities | iiib | | |
| | c | Total (iiia + iiib) | iiic | | |
| | iii | Investments in Preference shares | iii | | |
| | iv | Investments in Government or trust securities | iv | | |
| | v | Investments in Debenture or bonds | v | | |
| | vi | Investments in Mutual funds | vi | | |
| | vii | Investments in Partnership firms | vii | | |
| | viii | Others Investments | viii | | |
| | ix | Total Non-current investments (i + iiic + iii + iv + v + vi + vii + viii) | | Bix | |
| | C | Deferred tax assets (Net) | | C | |

| | | | | | | |
|------|---|--|-----|-------|----|--|
| D | Long-term loans and advances | | | | | |
| | i | Capital advances | i | | | |
| | ii | Security deposits | ii | | | |
| | iii | Loans and advances to related parties (<i>see instructions</i>) | iii | | | |
| | iv | Other Loans and advances | iv | | | |
| | v | Total Long-term loans and advances (i + ii + iii + iv) | | | Dv | |
| | vi | Long-term loans and advances included in Dv which is | | | | |
| | a | for the purpose of business or profession | via | | | |
| | b | not for the purpose of business or profession | vib | | | |
| | c | given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act | vic | | | |
| | E Other non-current assets | | | | | |
| | i | Long-term trade receivables | | | | |
| | a | Secured, considered good | ia | | | |
| | b | Unsecured, considered good | ib | | | |
| c | Doubtful | ic | | | | |
| d | Total Other non-current assets (ia + ib + ic) | id | | | | |
| ii | Others | | | ii | | |
| iii | Total (id + ii) | | | Eiii | | |
| iv | Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act | | | iv | | |
| F | Total Non-current assets (Av + Bix + C + Dv + Eiii) | | | 1F | | |
| 2 | Current assets | | | | | |
| A | Current investments | | | | | |
| i | Investment in Equity instruments | | | | | |
| a | Listed equities | ia | | | | |
| b | Unlisted equities | ib | | | | |
| c | Total (ia + ib) | ic | | | | |
| ii | Investment in Preference shares | | | ii | | |
| iii | Investment in government or trust securities | | | iii | | |
| iv | Investment in debentures or bonds | | | iv | | |
| v | Investment in Mutual funds | | | v | | |
| vi | Investment in partnership firms | | | vi | | |
| vii | Other investment | | | vii | | |
| viii | Total Current investments (ic + ii + iii + iv + v + vi + vii) | | | Aviii | | |
| B | Inventories | | | | | |
| i | Raw materials | i | | | | |
| ii | Work-in-progress | ii | | | | |
| iii | Finished goods | iii | | | | |
| iv | Stock-in-trade (in respect of goods acquired for trading) | iv | | | | |
| v | Stores and spares | v | | | | |
| vi | Loose tools | vi | | | | |
| vii | Others | vii | | | | |
| viii | Total Inventories (i + ii + iii + iv + v + vi + vii) | | | Bviii | | |
| C | Trade receivables | | | | | |

| | | | | | |
|------------------------|---|--|-----|--|------|
| | i | Outstanding for more than 6 months | i | | |
| | ii | Others | ii | | |
| | iii | Total Trade receivables (i + ii + iii) | | | Ciii |
| D | Cash and cash equivalents | | | | |
| | i | Balances with Banks | i | | |
| | ii | Cheques, drafts in hand | ii | | |
| | iii | Cash in hand | iii | | |
| | iv | Others | iv | | |
| | v | Total Cash and cash equivalents (i + ii + iii + iv) | | | Dv |
| E | Short-term loans and advances | | | | |
| | i | Loans and advances to related parties (<i>see instructions</i>) | i | | |
| | ii | Others | ii | | |
| | iii | Total Short-term loans and advances (i + ii) | | | Eiii |
| | iv | Short-term loans and advances included in Eiii which is | | | |
| | a | for the purpose of business or profession | iva | | |
| | b | not for the purpose of business or profession | ivb | | |
| | c | given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act | ivc | | |
| F | Other current assets | | | | F |
| G | Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F) | | | | 2G |
| Total Assets (1F + 2G) | | | | | II |

Part A-BS – Ind AS

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2019 OR AS ON THE DATE OF BUSINESS COMBINATION [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] (fill items below in a case where regular books of accounts are maintained, otherwise fill item III)

| | | | | | |
|---|------------------------|---------------------------|---|------|------|
| I | Equity and Liabilities | | | | |
| 1 | Equity | | | | |
| | A | Equity share capital | | | |
| | | i | Authorised | Ai | |
| | | ii | Issued, Subscribed and fully paid up | Aii | |
| | | iii | Subscribed but not fully paid | Aiii | |
| | | iv | Total (Aii + Aiii) | | Aiv |
| | B | Other Equity | | | |
| | | i | Other Reserves | | |
| | | a | Capital Redemption Reserve | ia | |
| | | b | Debenture Redemption Reserve | ib | |
| | | c | Share Options Outstanding account | ic | |
| | | d | Other (specify nature and amount) | id | |
| | | e | Total other reserves (ia + ib + ic + id) | ie | |
| | | ii | Retained earnings (Debit balance of statement of P&L to be shown as -ve figure) | ii | |
| | | iii | Total (Bie + ii) (Debit balance to be shown as -ve figure) | | Biii |
| | C | Total Equity (Aiv + Biii) | | | 1C |
| 2 | Liabilities | | | | |
| | A | Non-current liabilities | | | |
| | I | Financial Liabilities | | | |
| | | Borrowings | | | |

| | | | | | |
|---|---|---|--------------------|-----------|-----|
| a | Bonds or debentures | | | | |
| | 1 | Foreign currency | a1 | | |
| | 2 | Rupee | a2 | | |
| | 3 | Total (1 + 2) | | a3 | |
| | b | Term loans | | | |
| | | 1 | Foreign currency | b1 | |
| | | 2 | Rupee loans | | |
| | | i | From Banks | i | |
| | | | From other parties | ii | |
| | 3 | Total (i + ii) | b2 | | |
| | 3 | Total Term loans (b1 + b2) | | b3 | |
| | c | Deferred payment liabilities | | | c |
| | d | Deposits | | | d |
| e | Loans from related parties (<i>see instructions</i>) | | | e | |
| f | Long term maturities of finance lease obligations | | | f | |
| g | Liability component of compound financial instruments | | | g | |
| h | Other loans | | | h | |
| i | Total borrowings (a3 + b3 + c + d + e + f + g + h) | | | i | |
| j | Trade Payables | | | j | |
| k | Other financial liabilities (Other than those specified in II under provisions) | | | k | |
| II Provisions | | | | | |
| a | Provision for employee benefits | | a | | |
| | Others (specify nature) | | b | | |
| | Total Provisions | | | IIC | |
| III | Deferred tax liabilities (net) | | | III | |
| IV Other non-current liabilities | | | | | |
| a | Advances | | a | | |
| | Others (specify nature) | | b | | |
| | Total Other non-current liabilities | | | IVc | |
| Total Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc) | | | | 2A | |
| B Current liabilities | | | | | |
| I Financial Liabilities | | | | | |
| i | Borrowings | | | | |
| | a | Loans repayable on demand | | | |
| | | 1 | From Banks | 1 | |
| | | 2 | From Other parties | 2 | |
| | 3 | Total Loans repayable on demand (1 + 2) | 3 | | |
| | b | Loans from related parties | | b | |
| | c | Deposits | | c | |
| | d | Other loans (specify nature) | | d | |
| | Total Borrowings (a3 + b + c + d) | | | Ii | |
| | ii | Trade payables | | | Iii |
| iii | Other financial liabilities | | | | |
| a | Current maturities of long-term debt | | a | | |
| | Current maturities of finance lease obligations | | b | | |
| | Interest accrued | | c | | |
| | Unpaid dividends | | d | | |

| | | | | | | |
|---|----|--|---|--|----------|--|
| | e | Application money received for allotment of securities to the extent refundable and interest accrued thereon | e | | | |
| | f | Unpaid matured deposits and interest accrued thereon | f | | | |
| | g | Unpaid matured debentures and interest accrued thereon | g | | | |
| | h | Others (specify nature) | h | | | |
| | i | Total Other financial liabilities (a + b +c +d +e +f +g+ h) | | | Iiii | |
| | iv | Total Financial Liabilities (Ii + Iii + Iiii) | | | Iiv | |
| II Other Current liabilities | | | | | | |
| | a | Revenue received in advance | a | | | |
| | b | Other advances (specify nature) | b | | | |
| | c | Others (specify nature) | c | | | |
| | d | Total Other current liabilities (a + b+ c) | | | IId | |
| III Provisions | | | | | | |
| | a | Provision for employee benefits | a | | | |
| | b | Others (specify nature) | b | | | |
| | c | Total provisions (a + b) | | | IIIc | |
| IV Current Tax Liabilities (Net) | | | | | | |
| Total Current liabilities (Iiv + IId + IIIc+ IV) | | | | | | |
| Total Equity and liabilities (1C + 2A +2B) | | | | | I | |
| II ASSETS | | | | | | |
| 1 Non-current assets | | | | | | |
| A Property, Plant and Equipment | | | | | | |
| | a | Gross block | a | | | |
| | b | Depreciation | b | | | |
| | c | Impairment losses | c | | | |
| | d | Net block (a – b - c) | | | Ad | |
| B Capital work-in-progress | | | | | | |
| C Investment Property | | | | | | |
| | a | Gross block | a | | | |
| | b | Depreciation | b | | | |
| | c | Impairment losses | c | | | |
| | d | Net block (a – b - c) | | | Cd | |
| D Goodwill | | | | | | |
| | a | Gross block | a | | | |
| | b | Impairment losses | b | | | |
| | c | Net block (a – b) | | | Dc | |
| E Other Intangible Assets | | | | | | |
| | a | Gross block | a | | | |
| | b | Amortisation | b | | | |
| | c | Impairment losses | c | | | |
| | d | Net block (a – b - c) | | | Ed | |
| F Intangible assets under development | | | | | | |
| G Biological assets other than bearer plants | | | | | | |
| | a | Gross block | a | | | |
| | b | Impairment losses | b | | | |

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

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

| | | | | | |
|--|---|----------------------------------|----|--|-------|
| | ii | Others(specify nature) | ii | | |
| | iii | Total | | | 2D |
| Total Current assets (2A + 2B + 2C + 2D) | | | | | 2 |
| Total Assets (1 + 2) | | | | | II |
| III | 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, 2019, in respect of business or profession) | | | | |
| NO ACCOUNT CASE | a | Amount of total sundry debtors | | | IIIa |
| | b | Amount of total sundry creditors | | | IIIb |
| | c | Amount of total stock-in-trade | | | IIIc |
| | d | Amount of the cash balance | | | III d |

**Part A-
Manufacturing
Account**

Manufacturing Account for the financial year 2018-19 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

| | | | | | | |
|----------------------------|--|--|-----------------------------------|-----|---|------|
| CREDITS TO TRADING ACCOUNT | 1 | Opening Inventory | | | | |
| | A | i | Opening stock of raw-material | i | | Aiii |
| | | ii | Opening stock of Work in progress | ii | | |
| | | iii | Total (i + ii) | | | |
| | 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 | | | | Evii |
| | I | 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) | | | | |
| | F | Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii) | | | | 1F |
| | 2 | Closing Stock | | | | |
| | | i | Raw material | 2i | | 2 |
| ii | | Work-in-progress | 2ii | | | |
| Total (2i +2ii) | | | | | | |
| 3 | Cost of Goods Produced – transferred to Trading Account (1F - 2) | | | | 3 | |

**Part A-Trading
Account**

Trading Account for the financial year 2018-19 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 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 Stocks | | | | | 5 |
| 6 | Total of credits to Trading Account (4D + 5iv) | | | | | 6 |
| 7 | Opening Stock of Finished Goods | | | | | 7 |
| 8 | Purchases (net of refunds and duty or tax, if any) | | | | | 8 |
| 9 | Direct Expenses (9i + 9ii + 9iii) | | | | | 9 |
| | i | Carriage inward | | i | | |
| | ii | Power and fuel | | ii | | |
| | iii | Other direct expenses Note: Row can be added as per the nature of Direct Expenses | | iii | | |
| 10 | Duties and taxes, paid or payable, in respect of goods and services purchased | | | | | |
| | i | Custom duty | | 10i | | |
| | ii | Counter veiling duty | | 10ii | | |
| | iii | Special additional duty | | 10iii | | |
| | iv | Union excise duty | | 10iv | | |
| | v | Service tax | | 10v | | |
| | vi | VAT/ Sales tax | | 10vi | | |
| | vii | Central Goods & Service Tax (CGST) | | 10vii | | |
| | viii | State Goods & Services Tax (SGST) | | 10viii | | |
| | ix | Integrated Goods & Services Tax (IGST) | | 10ix | | |
| | x | Union Territory Goods & Services Tax (UTGST) | | 10x | | |
| | xi | Any other tax, paid or payable | | 10xi | | |
| | xii | Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi) | | | | 10xii |
| 11 | Cost of goods produced – Transferred from Manufacturing Account | | | | | 11 |
| 12 | Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11) | | | | | 12 |
| 12a | Turnover from Intraday Trading | | | | | 12a |
| 12b | Income from Intraday Trading | | | | | 12b |

DEBITS TO TRADING ACCOUNT

Part A-P&L

Profit and Loss Account for the financial year 2018-19 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

| | | | | | | |
|------------------------------------|------|---|--|----------|-------|--|
| CREDITS TO PROFIT AND LOSS ACCOUNT | 13 | Gross profit transferred from Trading Account | | | 13 | |
| | 14 | Other income | | | | |
| | | i | Rent | i | | |
| | | ii | Commission | ii | | |
| | | iii | Dividend income | iii | | |
| | | iv | Interest income | iv | | |
| | | v | Profit on sale of fixed assets | v | | |
| | | vi | Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT) | vi | | |
| | | vii | Profit on sale of other investment | vii | | |
| | | viii | Gain (loss) on account of foreign exchange fluctuation u/s 43AA | viii | | |
| | | ix | Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion) | ix | | |
| | | x | Agricultural income | x | | |
| | | xi | Any other income (specify nature and amount) | | | |
| | | | a | xia | | |
| | | b | xib | | | |
| | | c | Total (xia + xib) | | | |
| | xii | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic) | | | 14xii | |
| | 15 | Total of credits to profit and loss account (13+14xii) | | | 15 | |
| DEBITS TO PROFIT AND LOSS ACCOUNT | 16 | Freight outward | | | 16 | |
| | 17 | Consumption of stores and spare parts | | | 17 | |
| | 18 | Power and fuel | | | 18 | |
| | 19 | Rents | | | 19 | |
| | 20 | Repairs to building | | | 20 | |
| | 21 | Repairs to machinery | | | 21 | |
| | 22 | Compensation to employees | | | | |
| | | i | Salaries and wages | 22i | | |
| | | ii | Bonus | 22ii | | |
| | | iii | Reimbursement of medical expenses | 22iii | | |
| | | iv | Leave encashment | 22iv | | |
| | | v | Leave travel benefits | 22v | | |
| | | vi | Contribution to approved superannuation fund | 22vi | | |
| | | vii | Contribution to recognised provident fund | 22vii | | |
| | | viii | Contribution to recognised gratuity fund | 22viii | | |
| | | ix | Contribution to any other fund | 22ix | | |
| | x | Any other benefit to employees in respect of which an expenditure has been incurred | | 22x | | |
| | xi | Total compensation to employees (total of 22i to 22x) | | | 22xi | |
| | xii | Whether any compensation, included in 22xi, paid to non-residents | xii | Yes / No | | |
| | xiii | If Yes, amount paid to non-residents | xiii | | | |
| | 23 | Insurance | | | | |
| | i | Medical Insurance | 23i | | | |
| | ii | Life Insurance | 23ii | | | |
| | iii | Keyman's Insurance | 23iii | | | |
| | iv | Other Insurance including factory, office, car, goods, etc. | 23iv | | | |
| | v | Total expenditure on insurance (23i + 23ii + 23iii + 23iv) | | | 23v | |

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

| | | | | | | | | | | | | |
|-----|--|--|----------------------------|--|--|--|-------------|-------|--|-------|-------|--|
| 47 | Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount) | | | | | | | | | | | |
| | i | | | | | | | | | | 47i | |
| | ii | | | | | | | | | | 47ii | |
| | iii | | | | | | | | | | 47iii | |
| | iv | Rows can be added as required | | | | | | | | | 47iv | |
| | v | Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address) | | | | | | | | | 47v | |
| | vi | Others (amounts less than Rs. 1 lakh) | | | | | | | | | 47vi | |
| vii | Total Bad Debt (47i + 47ii + 47iii + 47iv + 47v + 47vi) | | | | | | | | | | 47vii | |
| 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 + 47vii + 48 + 49)] | | | | | | | | | | 50 | |
| 51 | Interest | | | | | | | | | | | |
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | | | | | | i | | | | |
| | ii | To others | | | | | | ii | | | | |
| | iii | Total (i + ii) | | | | | | | | 51iii | | |
| 52 | Depreciation and amortisation | | | | | | | | | | 52 | |
| 53 | Net profit before taxes (50 – 51iii – 52) | | | | | | | | | | 53 | |
| 54 | Provision for current tax | | | | | | | | | | 54 | |
| 55 | Provision for Deferred Tax and deferred liability | | | | | | | | | | 55 | |
| 56 | Profit after tax (53 - 54 - 55) | | | | | | | | | | 56 | |
| 57 | Balance brought forward from previous year | | | | | | | | | | 57 | |
| 58 | Amount available for appropriation (56 + 57) | | | | | | | | | | 58 | |
| 59 | Appropriations | | | | | | | | | | | |
| | i | Transfer to reserves and surplus | | | | | | 59i | | | | |
| | ii | Proposed dividend/ Interim dividend | | | | | | 59ii | | | | |
| | iii | Tax on dividend/ Tax on dividend for earlier years | | | | | | 59iii | | | | |
| | iv | Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013) | | | | | | 59iv | | | | |
| | v | Any other appropriation | | | | | | 59v | | | | |
| | vi | Total (59i + 59ii + 59iii + 59iv+59v) | | | | | | 59vi | | | | |
| 60 | Balance carried to balance sheet (58 - 59vi) | | | | | | | | | | 60 | |
| 61 | COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE | | | | | | | | | | | |
| | SR. NO. | Name of Business | | | Business code | | Description | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | Registration No. of goods carriage | Whether owned/leased/hired | Tonnage capacity of goods carriage (in MT) | Number of months for which goods carriage was owned/leased/hired by assessee | Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher | | | | | | |
| | (i) | (1) | (2) | (3) | (4) | (5) | | | | | | |
| | (a) | | | | | | | | | | | |
| | (b) | | | | | | | | | | | |

| | | | |
|--|----|--|--------|
| | | Add row options as necessary (upto maximum 10) | |
| | | (ii) Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)] | 61(ii) |
| <i>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i> | | | |
| NO ACCOUNT CASE | 62 | In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA or 44BBB, furnish the following information | |
| | a | Gross receipts / Turnover | 62a |
| | b | Net profit | 62b |

**Part A-
Manufacturing
Account Ind-AS**

Manufacturing Account for the financial year 2018-19 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

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

**Part A-Trading
Account Ind-AS**

Trading Account for the financial year 2018-19 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 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 Stocks | | | 5 | |
| 6 | Total of credits to Trading Account (4D + 5iv) | | | 6 | |
| 7 | Opening Stock of Finished Goods | | | 7 | |
| 8 | Purchases (net of refunds and duty or tax, if any) | | | 8 | |
| 9 | Direct Expenses (9i + 9ii + 9iii) | | | 9 | |
| | i | Carriage inward | i | | |
| | ii | Power and fuel | ii | | |
| | iii | Other direct expenses Note: Row can be added as per the nature of Direct Expenses | iii | | |
| 10 | Duties and taxes, paid or payable, in respect of goods and services purchased | | | | |
| | i | Custom duty | 10i | | |
| | ii | Counter veiling duty | 10ii | | |
| | iii | Special additional duty | 10iii | | |
| | iv | Union excise duty | 10iv | | |
| | v | Service tax | 10v | | |
| | vi | VAT/ Sales tax | 10vi | | |
| | vii | Central Goods & Service Tax (CGST) | 10vii | | |
| | viii | State Goods & Services Tax (SGST) | 10viii | | |
| | ix | Integrated Goods & Services Tax (IGST) | 10ix | | |
| | x | Union Territory Goods & Services Tax (UTGST) | 10x | | |
| | xi | Any other tax, paid or payable | 10xi | | |
| | xii | Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi) | | 10xii | |
| 11 | Cost of goods produced – Transferred from Manufacturing Account | | | 11 | |
| 12 | Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11) | | | 12 | |
| 12a | Turnover from Intraday Trading | | | 12a | |
| 12b | Income from Intraday Trading | | | 12b | |

DEBITS TO TRADING ACCOUNT

Part A-P&L

Ind-AS

Profit and Loss Account for the financial year 2018-19 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

| | | | | | |
|------------------------------------|-----|--|--|--------|----------|
| CREDITS TO PROFIT AND LOSS ACCOUNT | 13 | Gross profit transferred from Trading Account | | | |
| | 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 | xic | | |
| | xii | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic) | | | 14xii |
| | 15 | Total of credits to profit and loss account (13+14xii) | | | 15 |
| | 16 | Freight outward | | | 16 |
| | 17 | Consumption of stores and spare parts | | | 17 |
| | 18 | Power and fuel | | | 18 |
| | 19 | Rents | | | 19 |
| | 20 | Repairs to building | | | 20 |
| | 21 | Repairs to machinery | | | 21 |
| | 22 | Compensation to employees | | | |
| | | i | Salaries and wages | 22i | |
| | | ii | Bonus | 22ii | |
| | | iii | Reimbursement of medical expenses | 22iii | |
| | | iv | Leave encashment | 22iv | |
| | | v | Leave travel benefits | 22v | |
| | | vi | Contribution to approved superannuation fund | 22vi | |
| | | vii | Contribution to recognised provident fund | 22vii | |
| | | viii | Contribution to recognised gratuity fund | 22viii | |
| | | ix | Contribution to any other fund | 22ix | |
| | | x | Any other benefit to employees in respect of which an expenditure has been incurred | 22x | |
| | | xi | Total compensation to employees (total of 22i to 22x) | | 22xi |
| | | xii | Whether any compensation, included in 22xi, paid to non-residents | xii a | Yes / No |
| | | | If Yes, amount paid to non-residents | xii b | |
| | 23 | Insurance | | | |
| | | i | Medical Insurance | 23i | |
| | | ii | Life Insurance | 23ii | |
| | | iii | Keyman's Insurance | 23iii | |
| | | iv | Other Insurance including factory, office, car, goods, etc. | 23iv | |

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

| | | | | | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|-------|-------|-------|--|
| 47 | Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount) | | | | | | | | | | | |
| | i | | | | | | | | | | 47i | |
| | ii | | | | | | | | | | 47ii | |
| | iii | | | | | | | | | | 47iii | |
| | iv | Rows can be added as required | | | | | | | | | 47iv | |
| | v | Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address) | | | | | | | | | 47v | |
| | vi | Others (amounts less than Rs. 1 lakh) | | | | | | | | | 47vi | |
| vii | Total Bad Debt (47i + 47ii + 47iii + 47iv + 47v+47vi) | | | | | | | | | | 47vii | |
| 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 + 47vii + 48 + 49)] | | | | | | | | | | 50 | |
| 51 | Interest | | | | | | | | | | | |
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | | | | | | | i | | | |
| | ii | To others | | | | | | | ii | | | |
| | iii | Total (i + ii) | | | | | | | | 51iii | | |
| 52 | Depreciation and amortisation | | | | | | | | | | 52 | |
| 53 | Net profit before taxes (50 – 51iii – 52) | | | | | | | | | | 53 | |
| 54 | Provision for current tax | | | | | | | | | | 54 | |
| 55 | Provision for Deferred Tax and deferred liability | | | | | | | | | | 55 | |
| 56 | Profit after tax (53 - 54 - 55) | | | | | | | | | | 56 | |
| 57 | Balance brought forward from previous year | | | | | | | | | | 57 | |
| 58 | Amount available for appropriation (56 + 57) | | | | | | | | | | 58 | |
| 59 | Appropriations | | | | | | | | | | | |
| | i | Transfer to reserves and surplus | | | | | | | 59i | | | |
| | ii | Proposed dividend/ Interim dividend | | | | | | | 59ii | | | |
| | iii | Tax on dividend/ Tax on dividend for earlier years | | | | | | | 59iii | | | |
| | iv | Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013) | | | | | | | 59iv | | | |
| | v | Any other appropriation | | | | | | | 59v | | | |
| | vi | Total (59i + 59ii + 59iii + 59iv+59v) | | | | | | | 59vi | | | |
| 60 | Balance carried to balance sheet (58 - 59vi) | | | | | | | | | | 60 | |
| 61 | A Items that will not be reclassified to P&L | | | | | | | | | | | |
| | i | Changes in revaluation surplus | | | | | | | i | | | |
| | ii | Re-measurements of the defined benefit plans | | | | | | | ii | | | |
| | iii | Equity instruments through OCI | | | | | | | iii | | | |
| | iv | Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL | | | | | | | iv | | | |
| | v | Share of Other comprehensive income in associates and joint ventures , to the extent not to be classified to P&L | | | | | | | v | | | |
| | vi | Others (Specify nature) | | | | | | | vi | | | |
| | vii | Income tax relating to items that will not be reclassified to P&L | | | | | | | vii | | | |
| | viii | Total | | | | | | | | 61A | | |
| | B Items that will be reclassified to P&L | | | | | | | | | | | |
| | i | Exchange differences in translating the financial statements of a foreign operation | | | | | | | i | | | |

| | | | | | | | | |
|-----------------|---|--|--|--|--|--|-------------|--|
| | ii | Debt instruments through OCI | | | ii | | | |
| | iii | The effective portion of gains and loss on hedging instruments in a cash flow hedge | | | iii | | | |
| | iv | Share of OCI in associates and joint ventures to the extent to be classified into P&L | | | iv | | | |
| | v | Others (Specify nature) | | | v | | | |
| | vi | Income tax relating to items that will be reclassified to P&L | | | vi | | | |
| | vii | Total | | | | | 61B | |
| 62 | Total Comprehensive Income (56 + 61A + 61B) | | | | | | 62 | |
| 63 | COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE | | | | | | | |
| | SR. NO. | Name of Business | | | Business code | | Description | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | Registration No. of goods carriage | Whether owned/leased/hired | Tonnage capacity of goods carriage (in MT) | Number of months for which goods carriage was owned/leased/hired by assessee | Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher | | |
| | (i) | (1) | (2) | (3) | (4) | (5) | | |
| | (a) | | | | | | | |
| | (b) | | | | | | | |
| | Add row options as necessary (upto maximum 10) | | | | | | | |
| | (ii) | Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)] | | | | | 63(ii) | |
| | <i>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned /leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i> | | | | | | | |
| 64 | IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2018-19 in respect of business or profession – (OTHER THAN COVERED U/S 44AE) | | | | | | | |
| NO ACCOUNT CASE | (i) | For assessee carrying on Business | | | | | | |
| | a | Gross receipts / Turnover (a1 + a2) | | | | ia | | |
| | | 1 | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received 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) | | | | iiia | | |
| | | 1 | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date | | | a1 | | |
| | | 2 | Any other mode | | | a2 | | |
| | b | Gross profit | | | | iiib | | |
| | c | Expenses | | | | iiic | | |
| | d | Net profit | | | | | 64ii | |
| | (iii) | Total profit (64i + 64ii) | | | | | 64iii | |

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

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

OTHER INFORMATION

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

| | | | | |
|----|---|--|-----|-----|
| 10 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year | | | |
| | a | Any sum in the nature of tax, duty, cess or fee under any law | 10a | |
| | b | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees | 10b | |
| | c | Any sum payable to an employee as bonus or commission for services rendered | 10c | |
| | d | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation | 10d | |
| | e | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank | 10e | |
| | f | Any sum payable towards leave encashment | 10f | |
| | g | Any sum payable to the Indian Railways for the use of railway assets | 10g | |
| | h | Total amount allowable under section 43B (total of 10a to 10g) | | 10h |
| 11 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B | | | |
| | a | Any sum in the nature of tax, duty, cess or fee under any law | 11a | |
| | b | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees | 11b | |
| | c | Any sum payable to an employee as bonus or commission for services rendered | 11c | |
| | d | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation | 11d | |
| | e | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank | 11e | |
| | f | Any sum payable towards leave encashment | 11f | |
| | g | Any sum payable to the Indian Railways for the use of railway assets | 11g | |
| | h | Total amount disallowable under Section 43B(total of 11a to 11g) | | 11h |
| 12 | Amount of credit outstanding in the accounts in respect of | | | |
| | a | Union Excise Duty | 12a | |
| | b | Service tax | 12b | |
| | c | VAT/sales tax | 12c | |
| | d | Central Goods & Service Tax (CGST) | 12d | |
| | e | State Goods & Services Tax (SGST) | 12e | |
| | f | Integrated Goods & Services Tax (IGST) | 12f | |
| | g | Union Territory Goods & Services Tax (UTGST) | 12g | |
| | h | Any other tax | 12h | |
| | i | Total amount outstanding (total of 12a to 12h) | | 12i |
| 13 | Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC | | | 13 |
| 14 | Any amount of profit chargeable to tax under section 41 | | | 14 |
| 15 | Amount of income or expenditure of prior period credited or debited to the profit and loss account (net) | | | 15 |
| 16 | Amount of expenditure disallowed u/s 14A | | | 16 |

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 | | |

Part A – OL Receipt and payment account of company under liquidation

| | | | | |
|--|---------------------------|---|------|---|
| Receipt and payment account of company under liquidation | 1 | Opening balance | | |
| | i | Cash in hand | 1i | |
| | ii | Bank | 1ii | |
| | iii | Total opening balance | 1iii | |
| | 2 | Receipts | | |
| | i | Interest | 2i | |
| | ii | Dividend | 2ii | |
| | iii | Sale of assets (pls. specify nature and amount) | | |
| | a | | 2iia | |
| | b | | 2iib | |
| | c | | 2iic | |
| | d | Total (iia + iib + iic) | 2iid | |
| | iv | Realisation of dues/debtors | 2iv | |
| | v | Others (pls. specify nature and amount) | | |
| | a | | 2va | |
| | b | | 2vb | |
| | c | Total of other receipts (va + vb) | 2vc | |
| | vi | Total receipts (2i + 2ii + 2iia + 2iv + 2vc) | 2vi | |
| | 3 | Total of opening balance and receipts | | 3 |
| | 4 | Payments | | |
| i | Repayment of secured loan | 4i | | |

| | | | | |
|-----|--|------|---|--|
| ii | Repayment of unsecured loan | 4ii | | |
| iii | Repayment to creditors | 4iii | | |
| iv | Commission | 4iv | | |
| v | Others (pls. specify) | | | |
| a | | 4va | | |
| b | | 4vb | | |
| c | Total of other payments (4va + 4vb) | 4vc | | |
| vi | Total payments (4i + 4ii + 4iii + 4iv + 4vc) | 4vi | | |
| 5 | Closing balance | | | |
| i | Cash in hand | 5i | | |
| ii | Bank | 5ii | | |
| iii | Total of closing balance (5i + 5ii) | 5iii | | |
| 6 | Total of closing balance and payments (4vi + 5iii) | | 6 | |

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

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

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

| | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|----|--|
| <input type="checkbox"/> Let out | I | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> Deemed let out | II | | | | | | | | | | | | | | | | | | | | |
| a | Gross rent received or receivable/ letable value <i>(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)</i> | | | | | | | | | | | | | | | | | | | 2a | |
| b | The amount of rent which cannot be realized | | | | | | | | | | | | | | | | | | | 2b | |
| c | Tax paid to local authorities | | | | | | | | | | | | | | | | | | | 2c | |
| d | Total (2b + 2c) | | | | | | | | | | | | | | | | | | | 2d | |
| e | Annual value (2a – 2d) | | | | | | | | | | | | | | | | | | | 2e | |
| f | Annual value of the property owned (own percentage share x 2e) | | | | | | | | | | | | | | | | | | | 2f | |
| g | 30% of 2f | | | | | | | | | | | | | | | | | | | 2g | |
| h | Interest payable on borrowed capital | | | | | | | | | | | | | | | | | | | 2h | |
| i | Total (2g + 2h) | | | | | | | | | | | | | | | | | | | 2i | |
| j | Arrears/Unrealised rent received during the year less 30% | | | | | | | | | | | | | | | | | | | 2j | |
| k | Income from house property 2 (2e – 2h + 2j) | | | | | | | | | | | | | | | | | | | 2k | |
| 3 | Pass through income if any * | | | | | | | | | | | | | | | | | | | 3 | |
| 4 | Income under the head "Income from house property" (1k + 2k + 3) <i>(if negative take the figure to 2i of schedule CYLA)</i> | | | | | | | | | | | | | | | | | | | 4 | |
| NOTE | Furnishing of PAN 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 and 61(iii) of Part A-P&L) / (item 55 and 63(iii) of Part A-P&L – Ind AS) <i>(as applicable)</i> | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | | | | | | | | | |
| | 2a | Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) | | | | | | | | | | | | | | | | | 2a | | | | | | | | | | | | | | | | | | | | |
| | 2b | Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss) | | | | | | | | | | | | | | | | | 2b | | | | | | | | | | | | | | | | | | | | |
| | 3 | | a | House property | | | | | | | | | | | | | | | | | 3a | | | | | | | | | | | | | | | | | | |
| | | | b | Capital gains | | | | | | | | | | | | | | | | | 3b | | | | | | | | | | | | | | | | | | |
| | | | c | Other sources | | | | | | | | | | | | | | | | | 3c | | | | | | | | | | | | | | | | | | |
| | | | d | u/s 115BBF | | | | | | | | | | | | | | | | | 3d | | | | | | | | | | | | | | | | | | |
| | | | e | u/s 115BBG | | | | | | | | | | | | | | | | | 3e | | | | | | | | | | | | | | | | | | |
| | 4a | Profit or loss included in 1, which is referred to in section 44B/44BB/44BBA/44BBB/ 44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B) <i>(Dropdown to be provided)</i> | | | | | | | | | | | | | | | | | | | 4a | | | | | | | | | | | | | | | | | | |
| | 4b | Profit and gains from life insurance business referred to in section 115B | | | | | | | | | | | | | | | | | | | 4b | | | | | | | | | | | | | | | | | | |
| | 4c | Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 <i>(Dropdown to be provided)</i> | | | | | | | | | | | | | | | | | | | 4c | | | | | | | | | | | | | | | | | | |
| | 5 | Income credited to Profit and Loss account (included in 1) which is exempt | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | a | Share of income from firm(s) | | | | | | | | | | | | | | | | | 5a | | | | | | | | | | | | | | | | | | |
| | | | b | Share of income from AOP/ BOI | | | | | | | | | | | | | | | | | 5b | | | | | | | | | | | | | | | | | | |
| c | | | Any other exempt income (specify nature and amount) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | i | | | | | | | | | | | | | | | | | | ci | |
| | | | | | | | | | | | | | | | | | | | | ii | | | | | | | | | | | | | | | | | | cii | |
| iii | | | Total (ci + cii) | | | | | | | | | | | | | | | | | 5ciii | | | | | | | | | | | | | | | | | | | |
| d | Total exempt income (5a + 5b + 5ciii) | | | | | | | | | | | | | | | | | 5d | | | | | | | | | | | | | | | | | | | | | |
| 6 | Balance (1– 2a – 2b – 3a - 3b – 3c – 3d – 3e – 4– 5d) | | | | | | | | | | | | | | | | | | | 6 | | | | | | | | | | | | | | | | | | | |
| 7 | | a | House property | | | | | | | | | | | | | | | | | 7a | | | | | | | | | | | | | | | | | | | |
| | | b | Capital gains | | | | | | | | | | | | | | | | | 7b | | | | | | | | | | | | | | | | | | | |
| | | c | Other sources | | | | | | | | | | | | | | | | | 7c | | | | | | | | | | | | | | | | | | | |
| | | d | u/s 115BBF | | | | | | | | | | | | | | | | | 7d | | | | | | | | | | | | | | | | | | | |

| | e | u/s 115BBG | 7e | |
|----|--|---|-------|----|
| 8a | Expenses debited to profit and loss account which relate to | | | 8a |
| 8b | Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI) | | | 8b |
| 9 | Total (7a + 7b + 7c + 7d + 7e + 8) | | | 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)(ia) (item 6 of Schedule-DEP) | 12i | |
| | ii | Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules) | 12ii | |
| | 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 (6r of Part A-OI) | | | 14 |
| 15 | Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI) | | | 15 |
| 16 | Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI) | | | 16 |
| 17 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI) | | | 17 |
| 18 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI) | | | 18 |
| 19 | Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 | | | 19 |
| 20 | Deemed income under section 41 | | | 20 |
| 21 | Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ | | | 21 |
| 22 | Deemed income under section 43CA | | | 22 |
| 23 | Any other item of addition under section 28 to 44DA | | | 23 |
| 24 | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is | | | 24 |
| 25 | Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock | | | 25 |
| 26 | Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25) | | | 26 |
| 27 | Deduction allowable under section 32(1)(iii) | | | 27 |
| 28 | Deduction allowable under section 32AD | | | 28 |
| 29 | Amount allowable as deduction under section 32AC | | | 29 |
| 30 | Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24) | | | 30 |
| 31 | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI) | | | 31 |
| 32 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10g of Part A-OI) | | | 32 |
| 33 | Any other amount allowable as deduction | | | 33 |
| 34 | Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI) | | | 34 |
| 35 | Total (27+28+29+30+31+32+33+34) | | | 35 |
| 36 | Income (13+26-35) | | | 36 |
| 37 | Profits and gains of business or profession deemed to be under - | | | |
| | i | Section 44AE (62(ii) of schedule P&L or 64(ii) of Ind As P&L) | 37i | |
| | ii | Section 44B | 37ii | |
| | iii | Section 44BB | 37iii | |
| | iv | Section 44BBA | 37iv | |
| | v | Section 44BBB | 37v | |

| | | | | | |
|---|------|---|--------|--|-----|
| | vi | Section 44D | 37vi | | |
| | vii | Section 44DA | 37vii | (item 4 of Form 3CE) | |
| | viii | Chapter-XII-G (tonnage) | 37viii | (total of col. 7 of item 10 of Form 3CE) | |
| | ix | First Schedule of Income-tax Act (other than 115B) | 37ix | | |
| | x | Total (37i to 37ix) | | | 37x |
| 38 | | Net profit or loss from business or profession other than speculative and specified business (34+37x) | | | 38 |
| 39 | | Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 38) (If loss take the figure to 2i of item E) (39a+ 39b + 39c + 39d + 39e + 39f) | | | A39 |
| | a | Income chargeable under Rule 7 | 39a | | |
| | b | Deemed income chargeable under Rule 7A | 39b | | |
| | c | Deemed income chargeable under Rule 7B(1) | 39c | | |
| | d | Deemed income chargeable under Rule 7B(1A) | 39d | | |
| | e | Deemed income chargeable under Rule 8 | 39e | | |
| | f | Income other than Rule 7A, 7B & 8 (Item No. 38) | 39f | | |
| 40 | | Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4b-(39a+39b+39c+39d+39e)] | | | 40 |
| B Computation of income from speculative business | | | | | |
| 41 | | Net profit or loss from speculative business as per profit or loss account | | | 41 |
| 42 | | Additions in accordance with section 28 to 44DA | | | 42 |
| 43 | | Deductions in accordance with section 28 to 44DA | | | 43 |
| 44 | | Income from speculative business) (41+42-43) (if loss, take the figure to 6xi of schedule CFL) | | | B44 |
| C Computation of income from specified business under section 35AD | | | | | |
| 45 | | Net profit or loss from specified business as per profit or loss account | | | 45 |
| 46 | | Additions in accordance with section 28 to 44DA | | | 46 |
| 47 | | Deductions in accordance with section 28 to 44DA (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed) | | | 47 |
| 48 | | Profit or loss from specified business) (45+46-47) | | | 48 |
| 49 | | Deductions in accordance with section 35AD(1) | | | 49 |
| 50 | | Income from Specified Business) (48-49) (if loss, take the figure to 7xi of schedule CFL) | | | C50 |
| 51 | | Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu) | | | C51 |
| D Income chargeable under the head 'Profits and gains from business or profession' (A38+B44+C50) | | | | | |
| 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) | | (A39) | |
| ii | Income from speculative business | (B44) | | |
| iii | Income from specified business | (C50) | | |
| iv | Total loss set off (ii + iii) | | | |
| v | Loss remaining after set off (i - iv) | | | |

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

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

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

Schedule DEP

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

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

Schedule DCG

Deemed Capital Gains on sale of depreciable assets

| | | | | | |
|--|---|---------------------|--|----|--|
| | 1 | Plant and machinery | | | |
| | | a | Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i) | 1a | |
| | | b | Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii) | 1b | |

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

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

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

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

Schedule CG Capital Gains

| | | | | | | |
|---------------|--------------------------|--|--|---|------|--|
| CAPITAL GAINS | Short-term Capital Gains | A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents) | | | | |
| | | 1 | | From sale of land or building or both (fill up details separately for each property) | | |
| | | a | i | Full value of consideration received/receivable | ai | |
| | | | ii | Value of property as per stamp valuation authority | aii | |
| | | | iii | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)] | aiii | |
| | | b | Deductions under section 48 | | | |
| | | | i | Cost of acquisition without indexation | bi | |
| | | | ii | Cost of Improvement without indexation | bii | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | biii | | |

| | | | | | | |
|---|--|---|---|--|------------------|---------------------|
| | | iv | Total (bi + bii + biii) | biv | | |
| | c | Balance (aiii – biv) | | | 1c | |
| | d | Deduction under section 54D/ 54G/54GA (Specify details in item D below) | | | 1d | |
| | e | Short-term Capital Gains on Immovable property (1c - 1d) | | | | A1 |
| | f | In case of transfer of immovable property, please furnish the following details (see note) | | | | e |
| | | S.No. | Name of buyer(s) | PAN of buyer(s) | Percentage share | Amount |
| | | | | | | Address of property |
| | | | | | | Pin code |
| | NOTE | Furnishing of PAN is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. ▶ In case of more than one buyer, please indicate the respective percentage share and amount. | | | | |
| 2 | From slump sale | | | | | |
| | a | Full value of consideration | | | 2a | (5 of Form |
| | b | Net worth of the under taking or division | | | 2b | (6(e) of Form |
| | c | Short term capital gains from slump sale (2a-2b) | | | | A2 |
| 3 | From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII) | | | | | |
| | a | Full value of consideration | | | 3a | |
| | b | Deductions under section 48 | | | | |
| | | i | Cost of acquisition without indexation | | bi | |
| | | ii | Cost of Improvement without indexation | | bii | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | | biii | |
| | | iv | Total (i + ii + iii) | | biv | |
| | c | Balance (3a – biv) | | | | 3c |
| | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | | | | 3d |
| | e | Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d) | | | | A3 |
| 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 | | | | A4 |
| | b | STCG on transactions on which securities transaction tax (STT) is not paid | | | | A4 |
| 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 | | ia |
| | | | b | Fair market value of unquoted shares determined in the prescribed manner | | ib |
| | | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains | | ic |
| | | ii | Full value of consideration in respect of securities other than unquoted shares | | | aii |
| | | iii | Total (ic + ii) | | | aiii |
| | b | Deductions under section 48 | | | | |
| | | i | Cost of acquisition without indexation | | bi | |
| | | ii | Cost of improvement without indexation | | bii | |

| | | | | | |
|---|--|--|--|--|---|
| | | iii | Expenditure wholly and exclusively in connection with transfer | biii | |
| | | iv | Total (i + ii + iii) | biv | |
| | c | | Balance (5aiii - biv) | 5c | |
| | d | | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) | 5d | |
| | e | | Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d) | A5e | |
| 6 | From sale of assets other than at A1 or A2 or A3 or A4 or A5 above | | | | |
| | a | i | In case assets sold include shares of a company other than quoted shares, enter the following details | | |
| | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | |
| | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA | ic | |
| | | ii | Full value of consideration in respect of assets | aii | |
| | | iii | Total (ic + ii) | aiii | |
| | b | Deductions under section 48 | | | |
| | | i | Cost of acquisition without indexation | bi | |
| | | ii | Cost of Improvement without indexation | bii | |
| | | iii | Expenditure wholly and exclusively in connection with | biii | |
| | | iv | Total (i + ii + iii) | biv | |
| | c | | Balance (6aiii - biv) | 6c | |
| | d | | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | 6d | |
| | e | | Deemed short term capital gains on depreciable assets (6 of schedule- DCG) | 6e | |
| | f | | Deduction under section 54D/54G/54GA | 6f | |
| | g | | STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e - 6f) | A6g | |
| 7 | Amount deemed to be short-term capital gains | | | | |
| a | Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? | | | | |
| | Sl. | Previous year in which asset transferred | Section under which deduction claimed in that year | New asset acquired/constructed | Amount not used for new asset or remained unutilized in Capital gains account (X) |
| | | | | Year in which asset acquired/constructed | Amount utilised out of Capital Gains account |
| | i | 2015-16 | 54D/54G/54GA | | |
| b | Amount deemed to be short-term capital gains u/s 54D/54G/54GA, other than at 'a' | | | | |
| | Total Amount deemed to be short-term capital gains u/s 54D/54G/54GA (aXi + b) | | | | |
| 8 | Pass Through Income in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c) | | | | |
| | a | Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 15% | | | A8a |
| | b | Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 30% | | | A8b |

| | | | | | | | | | | | |
|--|--|--|---|---------------------|------------------|---|----------------------------|---------------------|----------------------|---------------------------------------|-----|
| | | c | Pass Through Income in the nature of Short Term Capital Gain, chargeable at applicable rates | A8 | c | | | | | | |
| 9 | Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | | | |
| | Sl. No. | Amount of income | Item No. A1 to A8 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
| | I | | | | | | | | | | |
| | II | | | | | | | | | | |
| | a | Total amount of STCG not chargeable to tax in India as per DTAA | | | | | | | | | A10 |
| | b | Total amount of STCG chargeable to tax at special rates in India as per DTAA | | | | | | | | | A9 |
| 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 5, 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) | | | | | | | | | | |
| | a | i | Full value of consideration received/receivable | | | | | | ai | | |
| | | ii | Value of property as per stamp valuation authority | | | | | | aii | | |
| | | iii | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)] | | | | | | aiii | | |
| | b | Deductions under section 48 | | | | | | | | | |
| | | i | Cost of acquisition with indexation | | | | | | bi | | |
| | | ii | Cost of Improvement with indexation | | | | | | bii | | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | | | | | | biii | | |
| | | iv | Total (bi + bii + biii) | | | | | | biv | | |
| | c | Balance (aiii – biv) | | | | | | | | 1c | |
| | d | Deduction under section 54D/54EC /54G/54GA (Specify details in item D below) | | | | | | | | | 1d |
| | e | Long-term Capital Gains on Immovable property (1c - 1d) | | | | | | | | | B1 |
| | f | In case of transfer of immovable property, please furnish the following details | | | | | | | | | |
| | | S.No. | Name of buyer(s) | PAN of buyer(s) | Percentage share | Amount | Address of property | Pin code | | | |
| | | | | | | | | | | | |
| | | NOTE Furnishing of PAN is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. ▶ In case of more than one buyer, please indicate the respective percentage share and amount. | | | | | | | | | |
| 2 | From slump sale | | | | | | | | | | |
| | a | Full value of consideration | | | | | | 2a | (5 of Form 3CEA) | | |
| | b | Net worth of the under taking or division | | | | | | 2b | (6(e) of Form 3CEA) | | |
| | c | Balance (2a – 2b) | | | | | | | | 2c | |
| | d | Deduction u/s | | | | | | | | 2d | |
| | e | Long term capital gains from slump sale (2c-2d) | | | | | | | | | B2 |
| 3 | From sale of bonds or debenture (other than capital indexed bonds issued by Government) | | | | | | | | | | e |

Long-term Capital Gains

| | | | | |
|---|---|---|------|-----|
| | 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 sections (Specify details in item D below) | 3d | |
| | e | LTCG on bonds or debenture (3c – 3d) | | B3e |
| 4 | From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable | | | |
| | a | Full value of consideration | 4a | |
| | b | Deductions under section 48 | | |
| | i | Cost of acquisition without indexation | bi | |
| | ii | Cost of improvement without indexation | bii | |
| | iii | Expenditure wholly and exclusively in connection with transfer | biii | |
| | iv | Total (bi + bii +biii) | biv | |
| | c | Balance (4a – biv) | 4c | |
| | d | Deduction under sections (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 | Full value of consideration | 5a | |
| | b | Deductions under section 48 | | |
| | i | Cost of acquisition without indexation (higher of iA and iB) | bi | |
| | | A Cost of acquisition | iA | |
| | | B If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2 | iB | |
| | 1 | Fair Market Value of capital asset as per section 55(2)(ac) | B1 | |
| | 2 | Full value of consideration | B2 | |
| | ii | Cost of improvement without indexation | bii | |
| | iii | Expenditure wholly and exclusively in connection with transfer | biii | |
| | iv | Total deductions (bi + bii +biii) | biv | |
| | c | Balance (5a – biv) | 5c | |
| | d | Less- LTCG threshold limit as per section 112A (5c – Rs. 1 lakh) | 5d | |
| | e | Deduction under sections 54F (Specify details in item D below) | 5e | |
| | f | Long-term Capital Gains on sale of capital assets at B5 above (5d – 5e) | | B5f |
| 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 (Specify details in item D below) | 6b | |
| | c | LTCG on share or debenture (6a – 6b) | | |

| | | | | |
|---|---|---|---|----|
| 7 | For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD (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 | |
| 7 | 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 (Specify details in item D below) | 7d | |
| | e | Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7 – 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 | Full value of consideration | 8a | |
| | b | Deductions under section 48 | | |
| | i | Cost of acquisition without indexation (higher of iA and iB) | | bi |
| | | A | Cost of acquisition | iA |
| | | B If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2 | | iB |
| | | 1 | Fair Market Value of capital asset as per section 55(2)(ac) | B1 |
| | | 2 | Full value of consideration | B2 |
| | ii | Cost of improvement without indexation | bii | |
| | iii | Expenditure wholly and exclusively in connection with transfer | biii | |
| | iv | Total deductions (bi + bii +biii) | biv | |
| | c | Balance (8a – biv) | 8c | |
| | d | Less- LTCG threshold limit as per section 112A (8c – Rs. 1 lakh) | 8d | |
| e | Deduction under sections 54F (Specify details in item D below) | 8e | | |
| f | Long-term Capital Gains on sale of capital assets at B8 above (8d – 8e) | B8f | | |
| 9 From sale of assets where B1 to B8 above are not applicable | | | | |
| a | i | In case assets sold include shares of a company other than quoted shares, enter the following details | | |
| 9 | 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 with indexation | | | | bi | | | | |
| | | ii | Cost of improvement with indexation | | | | bii | | | | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | | | | biii | | | | |
| | | iv | Total (bi + bii + biii) | | | | biv | | | | |
| | | c | Balance (aiii - biv) | | | | 7c | | | | |
| | | d | Deduction under section 54D/54G/54GA (Specify details in item D below) | | | | 7d | | | | |
| | | e | Long-term Capital Gains on assets at B9 above (9c- 9d) | | | | | B9e | | | |
| 10 | | Amount deemed to be long-term capital gains | | | | | | | | | |
| | a | Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below | | | | | | | | | |
| | | Sl. | Previous year in which asset transferred | Section under which deduction claimed in that year | New asset acquired/constructed Year in which asset acquired/constructed | Amount 403utilized out of Capital Gains account | Amount not used for new asset or remained unutilized in Capital gains account (X) | | | | |
| | | i | 2015-16 | 54/54D/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 (aXi + b) | | | | | | B10 | | | |
| 11 | | Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B12a + B12b) | | | | | | | | B11 | |
| | a | Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 10% | | | | | B11a | | | | |
| | b | Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 20% | | | | | B11b | | | | |
| 12 | | Amount of LTCG included in items B1 to B8 but not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | | |
| | | Sl. No. | Amount of income | Item No. B1 to B11 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate /lower of (6) or (9) |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | I | | | | | | | | | |
| | | II | | | | | | | | | |
| | | a | Total amount of LTCG not chargeable to tax in India as per DTAA | | | | | | | | B12a |
| | | b | Total amount of LTCG chargeable to tax at special rates in India as per DTAA | | | | | | | | B12b |
| 13 | | Total long term capital gain (B1e+ B2e+ B3e+ B4e+ B5f+ B6c+ B7e + B8f + B9e+ B10 + B11 - B12a) (In case of loss take the figure to 9xi of schedule CFL) | | | | | | | | B13 | |
| C | | Income chargeable under the head "CAPITAL GAINS" (A10 + B13) (take B10 as nil, if loss) | | | | | | | | C | |
| D | | Information about deduction claimed against Capital Gains | | | | | | | | | |
| | 1 | In case of deduction u/s 54D/54EC/54G/54GA give following details | | | | | | | | | |
| | | a | Deduction claimed u/s 54D | | | | | | | | |
| | | i | Date of acquisition of original asset | | | | ai | dd/mm/yyyy | | | |
| | | ii | Cost of purchase/ construction of new land or building for industrial undertaking | | | | a ii | | | | |
| | | iii | Date of purchase of new land or building | | | | a iii | dd/mm/yyyy | | | |
| | | iv | Amount deposited in Capital Gains Accounts Scheme before due | | | | a iv | | | | |
| | | v | Amount of deduction claimed | | | | a v | | | | |

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

| E Set-off of current year capital losses with current year capital gains (excluding amounts included in A7 & B9 which is chargeable under DTAA) | | | | | | | | | | |
|---|---|---|---------------------------------------|----------------------------------|--------------------------------|------------|----------------------------------|---------------------------------------|------------|--|
| Sl. | Type of Capital Gain | Gain of current year (Fill this column only if computed figure is positive) | Short term capital loss set off | | | | Long term capital loss set off | | | Current year's capital gains remaining after set off |
| | | | 15% | 30% | applicable rate | DTAA rates | 10% | 20% | DTAA rates | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| i | Loss to be set off (Fill this row if figure computed is negative) → | | (A3e*+A4a*+A8a*) | (A5e*+A8b*) | (A1e*+A2c*+A4b*+A6g*+A7*+A8c*) | A9b | (B4e*+B5f*+B7e*+B8f*+B9e*+B11a*) | (B1e*+B2e*+B3e*+B6c*+B9e*+B10*+B11b*) | B12b | |
| ii | Short term capital gain | 15% | (A3e*+A4a*+A8a*) | | | | | | | |
| iii | | 30% | (A5e*+A8b*) | | | | | | | |
| iv | | applicable rate | (A1e*+A2c*+A4b*+A6g*+A7*+A8c*) | | | | | | | |
| v | | DTAA rates | A9b | | | | | | | |
| vi | | Long term capital gain | 10% | (B4e*+B5f*+B7e*+B8f*+B9e*+B11a*) | | | | | | |
| vii | 20% | | (B1e*+B2e*+B3e*+B6c*+B9e*+B10*+B11b*) | | | | | | | |
| viii | DTAA rates | | B12b | | | | | | | |
| ix | Total loss set off (ii + iii + iv + v + vi + vii + viii) | | | | | | | | | |
| x | Loss remaining after set off (i-ix) | | | | | | | | | |
| The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any. | | | | | | | | | | |

| The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any. | | | | | | |
|--|---|------------------|----------------------|------------------------|-----------------------|---------------------|
| F Information about accrual/receipt of capital gain | | | | | | |
| | Type of Capital gain / Date | Upto 15/6 (i) | 16/6 to 15/9 (ii) | 16/9 to 15/12 (iii) | 16/12 to 15/3 (iv) | 16/3 to 31/3 (v) |
| 1 | Short-term capital gains taxable at the rate of 15% Enter value from item 5v of schedule BFLA, if any. | | | | | |
| 2 | Short-term capital gains taxable at the rate of 30% Enter value from item 5vi of schedule BFLA, if any. | | | | | |
| 3 | Short-term capital gains taxable at applicable rates Enter value from item 5vii of schedule BFLA, if any. | | | | | |
| 4 | Short-term capital gains taxable at DTAA rates Enter value from item 5viii of schedule BFLA, if any. | | | | | |
| 5 | Long-term capital gains taxable at the rate of 10% Enter value from item 5ix of schedule BFLA, if any. | | | | | |
| 6 | Long-term capital gains taxable at the rate of 20% Enter value from item 5x of schedule BFLA, if any. | | | | | |
| 7 | Long-term capital gains taxable at the rate DTAA rates Enter value from item 5xi of schedule BFLA, if any. | | | | | |

Schedule OS Income from other sources

| 1 | | Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e) | | 1 | |
|---------------|-----|--|------|---|--|
| OTHER SOURCES | a | Dividends, Gross | 1a | | |
| | b | Interest, Gross (bi + bii + biii + biv) | 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 | biv | | |
| | v | Others | bv | | |
| | c | Rental income from machinery, plants, buildings, etc., Gross | 1c | | |
| | d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) | 1d | | |
| | i | Aggregate value of sum of money received without consideration | di | | |

| | | | | | |
|---|-----|--|------|--|--|
| | ii | In case immovable property is received without consideration, stamp duty value of property | dii | | |
| | iii | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration | diii | | |
| | iv | In case any other property is received without consideration, fair market value of property | dii | | |
| | v | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration | dv | | |
| 2 | | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e) | 2 | | |
| | a | Income by way of winnings from lotteries, crossword puzzles etc. | 2a | | |
| | b | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi) | 2b | | |
| | i | Cash credits u/s 68 | bi | | |
| | ii | Unexplained investments u/s 69 | bii | | |
| | iii | Unexplained money etc. u/s 69A | biii | | |
| | iv | Undisclosed investments etc. u/s 69B | biv | | |
| | v | Unexplained expenditure etc. u/s 69C | bv | | |

| | | | | | | | |
|----|--|---|-----------|-------------------|--------------------|--------------------|-------------------|
| 3 | Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d) | | | | | | |
| | a | Expenses / Deductions | 3a | | | | |
| | b | Depreciation | 3b | | | | |
| | c | Total | 3c | | | | |
| 4 | Amounts not deductible u/s 58 | | | | | | 4 |
| 5 | Profits chargeable to tax u/s 59 | | | | | | 5 |
| 6 | Net Income from other sources chargeable at normal applicable rates (1 - 3 + 4 + 5) (If negative take the figure to 4i of schedule CYLA) | | | | | | 6 |
| 7 | Income from other sources (other than from owning and maintaining race horses) (2 + 6) (enter 6 as nil, if negative) | | | | | | 7 |
| 8 | Income from the activity of owning race horses | | | | | | |
| | a | Receipts | 8a | | | | |
| | b | Deductions under section 57 in relation to receipts at 8a only | 8b | | | | |
| | c | Amounts not deductible u/s 58 | 8c | | | | |
| | d | Profits chargeable to tax u/s 59 | 8d | | | | |
| | e | Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10xi of Schedule CFL) | | | | 8e | |
| 9 | Income under the head "Income from other sources" (7 + 8e) (take 8e as nil if negative) | | | | | | 9 |
| 10 | Information about accrual/receipt of income from Other Sources | | | | | | |
| | S. No. | Other Source Income | Upto 15/6 | From 16/6 to 15/9 | From 16/9 to 15/12 | From 16/12 to 15/3 | From 16/3 to 31/3 |
| | | | (i) | (ii) | (iii) | (iv) | (v) |
| 1 | Dividend Income u/s 115BBDA | | | | | | |
| 2 | Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) | | | | | | |

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

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

| Sl.No | Head/ Source of Income | Income of current year (Fill this column only if income is zero or positive) | House property loss of the current year set off | Business Loss (other than speculation or specified business loss) of the current year set off | Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off | Current year's Income remaining after set off |
|-------|--|--|---|---|--|---|
| | | 1 | 2 | 3 | 4 | 5=1-2-3-4 |
| i | Loss to be set off (Fill this row only, if computed figure is negative) → | | (4 of Schedule - HP) | (2v of item E of Schedule BP) | (6 of Schedule-OS) | |
| ii | House property | (4 of Schedule HP) | | | | |
| iii | Business (excluding speculation income and income from specified business) | (A39 of Schedule BP) | | | | |
| iv | Profit and gains from life insurance business u/s 115B | (3iv of item E of Sch. BP) | | | | |
| v | Speculation income | (3ii of item E of Sch. BP) | | | | |
| vi | Specified business income u/s 35AD | (3iii of item E of Sch. BP) | | | | |

CURRENT YEAR LOSS ADJUSTMENT

| | | | | | | |
|-------|---|----------------------------------|--|--|--|--|
| 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 – xv) | | | | | |

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

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

| | | | | | | | |
|------|---|-------------------------|-----------------------------|--|--|--|--|
| xiii | Net income from other sources chargeable at normal applicable rates | (5xiv of schedule CYLA) | | | | | |
| xiv | Profit from owning and maintaining race horses | (5xv of schedule CYLA) | (B/f loss from horse races) | | | | |
| xv | Income from other sources income taxable at special rates in India as per DTAA | (5xvi of schedule CYLA) | | | | | |
| xvi | Total of brought forward loss set off | | | | | | |
| xvii | Current year's income remaining after set off Total of 5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii+5xiii+ 5xiv + 5xv) | | | | | | |

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

| Sl. No. | Assessment Year | Date of Filing (DD/MM/YYYY) | House property loss | Loss from business other than loss from speculative business and specified business | Loss from speculative business | Loss from specified business | Short-term capital loss | Long-term Capital loss | Loss from owning and maintaining race horses |
|---------|---|-----------------------------|---------------------------|---|--------------------------------|------------------------------|---|-------------------------------------|--|
| | | | | | | | | | |
| i | 2011-12 | | | | | | | | |
| ii | 2012-13 | | | | | | | | |
| iii | 2013-14 | | | | | | | | |
| iv | 2014-15 | | | | | | | | |
| v | 2015-16 | | | | | | | | |
| vi | 2016-17 | | | | | | | | |
| vii | 2017-18 | | | | | | | | |
| viii | 2018-19 | | | | | | | | |
| ix | Total of earlier year losses b/f | | | | | | | | |
| x | Adjustment of above losses in Schedule BFLA | | (2i of schedule BFLA) | (2ii of schedule BFLA) | (2iii of schedule BFLA) | (2iv of schedule BFLA) | | | (2xiv of schedule BFLA) |
| xi | 2019-20 (Current year losses to be carried forward) | | (2xviii of schedule CYLA) | (3xviii of schedule CYLA) | (B44 of schedule BP, if -ve) | (C50 of schedule BP, if -ve) | (2x+3x+4x+5x) of item E of schedule CG) | 6x+7x+8x) of item E of schedule CG) | (8e of schedule OS, if -ve) |
| xii | Total loss Carried forward to future years | | | | | | | | |

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

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

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

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

| Schedule 80G | | Details of donations entitled for deduction under section 80G | | | | | |
|----------------------|----------|---|--------------|--------------------|------------------------|----------------|-----------------------------|
| DETAILS OF DONATIONS | A | Donations entitled for 100% deduction without qualifying limit | | | | | |
| | | Name and address of donee | PAN of Donee | Amount of donation | | | Eligible Amount of donation |
| | | i | | Donation in cash | Donation in other mode | Total Donation | |
| | | ii | | | | | |
| | | iii | | | | | |
| | | iv | 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 |
| | | i | | Donation in cash | Donation in other mode | Total Donation | |
| | | ii | | | | | |
| | | iii | | | | | |
| | | iv | 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 |
|----------|--|--|--------------|--------------------|------------------------|----------------|-----------------------------|
| | i | | | Donation in cash | Donation in other mode | Total Donation | |
| | ii | | | | | | |
| | iii | | | | | | |
| | iv Total | | | | | | |
| D | Donations entitled for 50% deduction subject to qualifying limit | | | | | | |
| | Name and address of donee | | PAN of Donee | Amount of donation | | | Eligible Amount of donation |
| | i | | | Donation in cash | Donation in other mode | Total Donation | |
| | ii | | | | | | |
| | iii | | | | | | |
| | iv Total | | | | | | |
| E | Total donations (Aiv + Biv + Civ + Div) | | | | | | |

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

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

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

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

Schedule 80-IA Deductions under section 80-IA

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

| | | | | | |
|---|---|----|-------------------|--|---|
| | | d2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) | |
| e | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant] and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) [Cross-country natural gas distribution network] | e1 | Undertaking no. 1 | (item 30 of Form 10CCB of the undertaking) | |
| | | e2 | Undertaking no. 2 | (item 30 of Form 10CCB of the undertaking) | |
| f | Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2+ d1 + d2+ e1 + e2) | | | | f |

Schedule 80-IB Deductions under section 80-IB

| | | | | |
|---|--|----|-------------------|---|
| a | Deduction in respect of industrial undertaking located in Jammu & Kashmir [Section 80-IB(4)] | a1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | a2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| b | Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)] | b1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | b2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| c | Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)] | c1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | c2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| d | Deduction in the case of multiplex theatre [Section 80-IB(7A)] | d1 | Undertaking no. 1 | (10(v) of Form 10CCBA of the undertaking) |
| | | d2 | Undertaking no. 2 | (10(v) of Form 10CCBA of the undertaking) |
| e | Deduction in the case of convention centre [Section 80-IB(7B)] | e1 | Undertaking no. 1 | (10(v) of Form 10CCBB of the undertaking) |
| | | e2 | Undertaking no. 2 | (10(v) of Form 10CCBB of the undertaking) |
| f | Deduction in the case of company carrying on scientific research [Section 80-IB(8A)] | f1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | f2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| g | Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)] | g1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | g2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| h | Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)] | h1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | h2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| i | Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)] | i1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | i2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| j | Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)] | j1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | j2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| k | Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)] | k1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) |
| | | k2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) |
| l | Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)] | l1 | Undertaking no. 1 | (11(v) of Form 10CCBC) |
| | | l2 | Undertaking no. 2 | (11(v) of Form 10CCBC) |
| m | Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than | m1 | Undertaking no. 1 | (11(d) of Form 10CCBD) |

| | | | | | |
|---|---|----|-------------------|------------------------|---|
| | excluded area [Section 80-IB(11C)] | m2 | Undertaking no. 2 | (11(d) of Form 10CCBD) | |
| n | Total deduction under section 80-IB (Total of a1 to m2) | | | | n |

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 | 80G | | b | 80GGB | |
| | | c | 80GGA | | d | 80GGC | |
| | | Total Deduction under Part B (a + b + c + d) | | | | 1 | |
| | 2 | Part C- Deduction in respect of certain incomes | | | | | |
| | | e | 80-IA | (f of Schedule 80-IA) | f | 80-IAB | |
| | | g | 80-IAC | | h | 80-IB | (n of Schedule 80-IB) |
| | | i | 80-IBA | | j | 80-IC/ 80-IE | (e of Schedule 80-IC/ 80-IE) |
| | | k | 80JJA | | l | 80JJAA | (10 of Annexure to Form 10DA) |
| | | m | 80LA | (9 of Annexure to Form 10CCF) | | | |
| | | Total Deduction under Part C (total of e to m) | | | | 2 | |
| | 3 | Total deductions under Chapter VI-A (1 + 2) | | | | 3 | |

Schedule SI Income chargeable to tax at special rates [Please see instruction Number-7(ii) for section and rate of tax]

| SI No | Section/Description | <input checked="" type="checkbox"/> | Special rate (%) | Income (i) | Tax thereon (ii) |
|-------|---|-------------------------------------|------------------|---------------------------------|------------------|
| 1 | 111A (STCG on shares/equity oriented MF on which STT paid) | <input type="checkbox"/> | 15 | (5v of schedule BFLA) | |
| 2 | 115AD (STCG for FIIs on securities where STT not paid) | <input type="checkbox"/> | 30 | (part of 5vii of schedule BFLA) | |
| 3 | 112 proviso (LTCG on listed securities/ units without indexation) | <input type="checkbox"/> | 10 | (part of 5xof schedule BFLA) | |
| 4 | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities) | <input type="checkbox"/> | 10 | (part of 5x of schedule BFLA) | |
| 5 | 115AB (LTCG for non-resident on units referred in section115AB) | <input type="checkbox"/> | 10 | (part of 5x of schedule BFLA) | |
| 6 | 115AC (LTCG for non-resident on bonds/GDR) | <input type="checkbox"/> | 10 | (part of 5x of schedule BFLA) | |
| 7 | 115AD (LTCG for FII on securities) | <input type="checkbox"/> | 10 | (part of 5x of schedule BFLA) | |
| 8 | 112 (LTCG on others) | <input type="checkbox"/> | 20 | (5xi of schedule BFLA) | |
| 9 | 112A (LTCG on sale of shares or units on which STT is paid) | <input type="checkbox"/> | 10 | (B5f and B8f of schedule CG) | |
| 10 | STCG chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 5ix of schedule BFLA) | |
| 11 | LTCG Chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 5xii of schedule BFLA) | |
| 12 | 115B (Profits and gains of life insurance business) | <input type="checkbox"/> | 12.50 | (part of 4b of schedule BP) | |
| 13 | 115AC (Income of a non-resident from bonds or GDR purchased in foreign currency) | <input type="checkbox"/> | 10 | (part of 1fii of schedule OS) | |
| 14 | 115BB (Winnings from lotteries, puzzles, races, games etc.) | <input type="checkbox"/> | 30 | (2a of schedule OS) | |
| 15 | 115BBD (Dividend received from specified foreign company) | <input type="checkbox"/> | 15 | (part of 2dxvi of schedule OS) | |
| 16 | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) | <input type="checkbox"/> | 60 | (2b of schedule OS) | |
| 17 | 115A(1)(b) (Income of a foreign company from Royalty) | <input type="checkbox"/> | 25 | (part of 2dviii of schedule OS) | |
| 18 | 115BBF (Tax on income from patent) | | | | |
| | a Income under head business or profession | <input type="checkbox"/> | 10 | (3d of schedule BP) | |
| | b Income under head other sources | <input type="checkbox"/> | 10 | (2dxvi of schedule OS) | |
| 19 | 115BBG (Tax on income from transfer of carbon credits) | | | | |
| | a Income under head business or profession | <input type="checkbox"/> | 10 | (8e of schedule BP) | |
| | b Income under head other sources | <input type="checkbox"/> | 10 | (2dxvii of schedule OS) | |
| 20 | Income from other sources chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 2f of schedule OS) | |
| 21 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% | <input type="checkbox"/> | | (part of 5vi of schedule BFLA) | |
| 22 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% | <input type="checkbox"/> | | (part of 5vii of schedule BFLA) | |
| 23 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% | <input type="checkbox"/> | | (part of 5x of schedule BFLA) | |
| 24 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% | <input type="checkbox"/> | | (part of 5xi of schedule BFLA) | |
| 25 | Pass through income in the nature of income from other source chargeable at special rates | <input type="checkbox"/> | | (2e of schedule OS) | |
| | | | Total | | |

SPECIAL RATE

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

| | | | | | | | | | | | |
|---------------|--|--|--|---------------------|-----------------|----------------|---|----------------------------|---|--|--|
| EXEMPT INCOME | 1 | Interest income | | | | | | 1 | | | |
| | 2 | Dividend income | | | | | | 2 | | | |
| | 3 | i | Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) | | | i | | | | | |
| | | ii | Expenditure incurred on agriculture | | | ii | | | | | |
| | | iii | Unabsorbed agricultural loss of previous eight assessment years | | | iii | | | | | |
| | | iv | Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 40 of Sch. BP) | | | iv | | | | | |
| | | v | Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss) | | | | | | 3 | | |
| | | vi | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land) | | | | | | | | |
| | a | Name of district along with pin code in which agricultural land is located | | | | | | | | | |
| | | b Measurement of agricultural land in Acre | | | | | | | | | |
| | | c Whether the agricultural land is owned or held on lease (drop down to be provided) | | | | | | | | | |
| | | d Whether the agricultural land is irrigated or rain-fed (drop down to be provided) | | | | | | | | | |
| | 4 | Other exempt income including exempt income of minor child (please specify) | | | | | | 4 | | | |
| 5 | Income not chargeable to tax as per DTAA | | | | | | | | | | |
| | Sl. No. | Amount of income | Nature of income | Country name & Code | Article of DTAA | Head of Income | | Whether TRC obtained (Y/N) | | | |
| | | | | | | | | | | | |
| 6 | Pass through income not chargeable to tax (Schedule PTI) | | | | | | 6 | | | | |
| 7 | Total (1+2+3+4+5+6) | | | | | | 7 | | | | |

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

| | | | | | | | | | |
|---------------------|----|--|--|--|----|----------------|-----------------------------|--|--|
| PASS THROUGH INCOME | 1. | | | | i | House property | | | |
| | | | | | ii | Capital Gains | | | |
| | | | | | | a | Short term | | |
| | | | | | | b | Long term | | |
| | | | | | | iii | Other Sources | | |
| | | | | | | 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 | | |
| | | | | | | b | Long term | | |
| | | | | | | iii | Other Sources | | |
| | | | | | | 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 MAT Computation of Minimum Alternate Tax payable under section 115JB

| | | | | | |
|-----------------------|---|---|--|--------------------------|--|
| MINIMUM ALTERNATE TAX | 1 | Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013 (If yes, write 'Y', if no write 'N') | | <input type="checkbox"/> | |
| | 2 | If 1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company (If yes, write 'Y', if no write 'N') | | <input type="checkbox"/> | |
| | 3 | Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write 'Y', if no write 'N') | | <input type="checkbox"/> | |
| | 4 | Profit after tax as shown in the Profit and Loss Account (enter item 56 of Part A-P&L))/ (enter item 56 of Part A- P&L Ind AS) (as applicable) | 4 | | |
| | 5 | Additions (if debited in profit and loss account) | | | |
| | | a | Income-tax paid or payable or its provision -including the amount of deferred tax and the provision thereof | 5a | |
| | | b | Reserve (except reserve under section 33AC) | 5b | |
| | | c | Provisions for unascertained liability | 5c | |
| | | d | Provisions for losses of subsidiary companies | 5d | |
| | | e | Dividend paid or proposed | 5e | |
| | | f | Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)] | 5f | |
| | | g | Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86 | 5g | |
| | | h | Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB | 5h | |
| | | i | Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB | 5i | |
| | | j | Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF | 5j | |
| | | k | Depreciation attributable to revaluation of assets | 5k | |
| | | l | Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB | 5l | |
| | | m | Others (including residual unadjusted items and provision for diminution in the value of any asset) | 5m | |
| | | n | Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m) | 5n | |
| | 6 | Deductions | | | |
| | a | Amount withdrawn from reserve or provisions if credited to Profit and Loss account | 6a | | |
| | b | Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)] | 6b | | |
| | c | Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset | 6c | | |
| | d | Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account | 6d | | |
| | e | Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB | 6e | | |
| | f | Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB | 6f | | |
| | g | Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB | 6g | | |
| | h | Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB | 6h | | |
| | i | Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable | 6i | | |
| | j | Profit of sick industrial company till net worth is equal to or exceeds accumulated losses | 6j | | |

| | | | | |
|----|---|--|----|--|
| | k | Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c) | 6k | |
| | l | Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k) | 6l | |
| 7 | | Book profit under section 115JB (4+ 5n – 6l) | 7 | |
| 8 | | Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:- | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB | | |
| | a | Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss" | 8a | |
| | b | Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger | 8b | |
| | c | One fifth of the transition amount as referred to in section 115JB (2C) (if applicable) | 8c | |
| | d | Others (including residual adjustment) | 8d | |
| | e | Total additions (8a + 8b + 8c + 8d) | 8e | |
| | | B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB | | |
| | f | Amounts debited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss" | 8f | |
| | g | Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger | 8g | |
| | h | One fifth of the transition amount as referred to in section 115JB (2C) (if applicable) | 8h | |
| | i | Others (including residual adjustment) | 8i | |
| | j | Total deductions (8f + 8g + 8h + 8i) | 8j | |
| 9 | | Deemed total income under section 115JB (7 + 8e – 8j) | 9 | |
| 10 | | Tax payable under section 115JB | 10 | |

Schedule MATC Computation of tax credit under section 115JAA

| | | | | | | | | |
|------------|-----|--|---------------------|------------|-------------------------------|--|---|--|
| MAT CREDIT | 1 | Tax under section 115JB in assessment year 2019-20 (1d of Part-B-TTI) | | | | 1 | | |
| | 2 | Tax under other provisions of the Act in assessment year 2019-20 (2f of Part-B-TTI) | | | | 2 | | |
| | 3 | Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0] | | | | 3 | | |
| | 4 | Utilisation of MAT credit Available [Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward] | | | | | | |
| | | S.No | Assessment Year (A) | MAT Credit | | | MAT Credit Utilised during the Current Year (C) | Balance MAT Credit Carried Forward (D)= (B3) – (C) |
| | | | | Gross (B1) | Set-off in earlier years (B2) | Balance Brought forward (B3)=(B2)-(B1) | | |
| | | i | 2008-09 | | | | | |
| | | ii | 2009-10 | | | | | |
| | | iii | 2010-11 | | | | | |
| | | iv | 2011-12 | | | | | |
| | | v | 2012-13 | | | | | |
| | | vi | 2013-14 | | | | | |
| | | vii | 2014-15 | | | | | |
| | | viii | 2015-16 | | | | | |
| | ix | 2016-17 | | | | | | |
| | x | 2017-18 | | | | | | |
| | xi | 2018-19 | | | | | | |
| | xi | 2019-20 (enter 1 -2, if 1>2 else enter 0) | | | | | | |
| | xii | Total | | | | | | |
| | 5 | Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xiii] | | | | 5 | | |
| | 6 | Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xiii] | | | | 6 | | |

| Schedule- DDT | | Details of tax on distributed profits of domestic companies and its payment | | | | | |
|---------------|--|---|---|-------------------------------------|---------------|-------------------------------------|---------------|
| Sl | Description | Details of 1 st dividend | | Details of 2 nd dividend | | Details of 3 rd dividend | |
| (i) | (ii) | (iii) | | (iv) | | (v) | |
| 1 | Section Under which dividend is being declared | | | | | | |
| 2 | Date of declaration or distribution or payment, whichever is earliest, of dividend by domestic company | (DD/MM/YYYY) | | (DD/MM/YYYY) | | (DD/MM/YYYY) | |
| 3 | Rate of dividend, declared, distributed or paid | | | | | | |
| 4 | Amount of dividend declared, distributed or paid | | | | | | |
| 5 | Amount of reduction as per section 115-O(1A) | | | | | | |
| 6 | Tax payable on dividend declared, distributed or paid | a | Additional income-tax @ 15% or 30% as applicable payable under section 115-O on (4-5) | | | | |
| | | b | Surcharge on 'a' | | | | |
| | | c | Health & Education cess on (a+b) | | | | |
| | | d | Total tax payable (a+b+c) | | | | |
| 7 | Interest payable under section 115P | | | | | | |
| 8 | Additional income-tax and interest payable (6d+7) | | | | | | |
| 9 | Tax and interest paid | | | | | | |
| 10 | Net payable/refundable (8-9) | | | | | | |
| 11 | Date(s) of deposit of dividend distribution tax | Date 1 | Date 2 | Date 1 | Date 2 | Date 1 | Date 2 |
| | | (DD/MM/YY YY) | (DD/MM/YY YY) | (DD/MM/YY YY) | (DD/MM/YY YY) | (DD/MM/YY YY) | (DD/MM/YY YY) |
| 12 | Name of Bank and Branch | | | | | | |
| 13 | BSR Code | | | | | | |
| 14 | Serial number of challan | | | | | | |
| 15 | Amount deposited | | | | | | |

DIVIDEND DISTRIBUTION TAX

Schedule- BBS Details of tax on distributed income of a domestic company on buy back of shares, not listed on stock exchange

| SI | Description | | Details of 1 st buy-back | | Details of 2 nd buy- back | | Details of 3 rd buy- back | |
|----|---|------|---|------------------|--------------------------------------|------------------|--------------------------------------|------------------|
| | (i) | (ii) | (iii) | | (iv) | | (v) | |
| 1 | Date of payments of any consideration to the shareholder on buy back of share | | (DD/MM/YYYY) | | (DD/MM/YYYY) | | (DD/MM/YYYY) | |
| 2 | Amount of consideration paid by the company on buy-back of shares | | | | | | | |
| 3 | Amount received by the company for issue of such shares | | | | | | | |
| 4 | Distributed Income of the company (2 – 3) | | | | | | | |
| 5 | Tax payable on distributed income | a | Additional income-tax @20% payable under section 115QA on 4 | | | | | |
| | | b | Surcharge on 'a' | | | | | |
| | | c | Health & Education cess on (a+b) | | | | | |
| | | d | Total tax payable (a+b+c) | | | | | |
| 6 | Interest payable under section 115QB | | | | | | | |
| 7 | Additional income-tax and interest payable (5d + 6) | | | | | | | |
| 8 | Tax and interest paid | | | | | | | |
| 9 | Net payable/refundable (7-8) | | | | | | | |
| 10 | Date(s) of deposit of tax on distribution income | | Date 1 | Date 2 | Date 1 | Date 2 | Date 1 | Date 2 |
| | | | (DD/MM/YY YY) | (DD/MM/YY YY) | (DD/MM/YY YY) | (DD/MM/YY YY) | (DD/MM/YY YY) | (DD/MM/YY YY) |
| 11 | Name of Bank and Branch | | | | | | | |
| 12 | BSR Code | | | | | | | |
| 13 | Serial number of challan | | | | | | | |
| 14 | Amount deposited | | | | | | | |

Schedule FSI Details of Income from outside India and tax relief

| INCOME FROM OUTSIDE INDIA AND TAX RELIEF | Sl. | Country Code | Taxpayer Identification Number | Sl. | Head of income | Income from outside India | Tax paid outside India | Tax payable on such income under normal provisions in India | Tax relief available in India | Relevant article of DTAA if relief claimed u/s 90 or 90A |
|--|-----|--------------|--------------------------------|-----|------------------------|---------------------------|------------------------|---|------------------------------------|--|
| | | | | | (a) | (b) | (c) | (d) | (e)= (c) or (d) whichever is lower | (f) |
| | | | | | | (included in PART B-TI) | | | | |
| 1 | | | | i | House Property | | | | | |
| | | | | ii | Business or Profession | | | | | |

| | | | | | | | | | | |
|---|--|--|-------|------------------------|--|--|--|--|--|--|
| | | | iii | Capital Gains | | | | | | |
| | | | iv | Other sources | | | | | | |
| | | | Total | | | | | | | |
| 2 | | | i | House Property | | | | | | |
| | | | ii | Business or Profession | | | | | | |
| | | | iii | Capital Gains | | | | | | |
| | | | iv | Other sources | | | | | | |
| | | | Total | | | | | | | |

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

Schedule TR Summary of tax relief claimed for taxes paid outside India

| | | | | | | | | | | | | |
|---------------------------------------|--|--|--------------------------------|--|--|--|---|--|--|--|---|--------|
| 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 I(d)) | | | | | | | | | 2 | |
| | 3 | Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of I(d)) | | | | | | | | | 3 | |
| | 4 | Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below | | | | | | | | | 4 | Yes/No |
| | | a | Amount of tax refunded | | | | b | Assessment year in which tax relief allowed in India | | | | |

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

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

| | | | | | | | | | | | | |
|---------------------------|--|--------------|--------------|-------------------------------|----------------------------------|----------|----------------|--------|----------------------|--------------------------------|-----------------|--|
| DETAILS OF FOREIGN ASSETS | A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period) | | | | | | | | | | | |
| | SI No | Country name | Country code | Name of financial institution | Address of financial institution | ZIP code | Account number | Status | Account opening date | Peak balance during the period | Closing balance | Gross interest paid/credited to the account during the period |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | (i) | | | | | | | | | | | |
| | (ii) | | | | | | | | | | | |
| | A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period | | | | | | | | | | | |
| | SI 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 relevant accounting period | | | | | | | | | | | |
| SI No | Country name | Country code | Name of entity | Address of entity | ZIP code | Nature of entity | Date of acquiring the interest | Initial value of the investment | Peak value of investment during the period | Closing value | Total gross amount paid/credited with respect to the holding during the period | Total gross proceeds from sale or redemption of investment during the period |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| A4 | Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period | | | | | | | | | | | |
| SI No | Country name | Country code | Name of financial institution in which insurance contract held | Address of financial institution | ZIP code | Date of contract | The cash value or surrender value of the contract | Total gross amount paid/credited with respect to the contract during the period | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| B | Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period | | | | | | | | | | | |
| SI No | Country Name and 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) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| C | Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period | | | | | | | | | | | |
| SI No | Country Name and code | Address of the Property | Ownership- Direct/ Beneficial owner/ Beneficiary | Date of acquisition | Total Investment (at cost) (in rupees) | Income derived from the property | Nature of Income | Income taxable and offered in this return | | | | |
| | | | | | | | | Amount | Schedule where offered | Item number of schedule | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| D | Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period | | | | | | | | | | | |
| SI No | Country Name and code | Nature of Asset | Ownership- Direct/ Beneficial owner/ Beneficiary | Date of acquisition | Total Investment (at cost) (in rupees) | Income derived from the asset | Nature of Income | Income taxable and offered in this return | | | | |
| | | | | | | | | Amount | Schedule where offered | Item number of schedule | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| E | Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above. | | | | | | | | | | | |
| SI | Name of the | Address of | Name of | Account | Peak Balance/ | Whether | If (7) is | If (7) is yes, Income offered in this return | | | | |

| | | | | | | | | | | Total | | | | |
|---|--|---------------|-----|-------------------|-----------------------|----------------------|------------------------------|-------------------------|--|-------------------------|---|--|--|--|
| Details of share application money pending allotment as at the end of the previous year | | | | | | | | | | | | | | |
| Name of the applicant | Category of applicant <i>(drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)</i> | | | Type of share | PAN | Date of application | Number of shares applied for | Face value per share | Proposed issue price per share | Share application money | Share application premium | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | Total | | | | |
| Details of shareholder who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year | | | | | | | | | | | | | | |
| Name of the shareholder | Category of shareholder <i>(drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)</i> | Type of share | PAN | Date of allotment | Number of shares held | Face value per share | Issue Price per share | Paid up value per share | Date on which ceased to be shareholder | Mode of cessation | In case of transfer, PAN of the new shareholder | | | |
| | | | | | | | | | | | | | | |
| NOTE For definition of expressions- “venture capital company”, “venture capital fund” and “specified company”, please refer DPIIT notification dated 19.02.2019. | | | | | | | | | | | | | | |

Schedule AL-1 Assets and liabilities as at the end of the year (mandatorily required to be filled up by an unlisted company) (other than a start-up for which Schedule AL-2 is to be filled up)

| | | | | | | | | | | | | |
|--|---|-----------------|---------------------|---------------------------------|----------------|---------------------|------------------------------------|------------------------------------|--------------------|--|----------------|---------------------|
| DETAILS OF ASSETS AND LIABILITIES | A Details of building or land appurtenant there to, or both, being a residential house | | | | | | | | | | | |
| | Sl. No. | Address | | Pin code | | Date of acquisition | | Cost of acquisition Rs. | | Purpose for which used <i>(dropdown to be provided)</i> | | |
| | (1) | (2) | | (3) | | (4) | | (5) | | (6) | | |
| | (i) | | | | | | | | | | | |
| | (ii) | | | | | | | | | | | |
| | B Details of land or building or both not being in the nature of residential house | | | | | | | | | | | |
| | Sl. No. | Address | | Pin code | | Date of acquisition | | Cost of acquisition Rs. | | Purpose for which used <i>(dropdown to be provided)</i> | | |
| | (1) | (2) | | (3) | | (4) | | (5) | | (6) | | |
| | (i) | | | | | | | | | | | |
| | C Details of listed equity shares | | | | | | | | | | | |
| | Opening balance | | | Shares acquired during the year | | | Shares transferred during the year | | | Closing balance | | |
| | No. of shares | Type of shares | Cost of acquisition | No. of shares | Type of shares | Cost of acquisition | No. of shares | Type of shares | Sale consideration | No. of shares | Type of shares | Cost of acquisition |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | | |
| D Details of unlisted equity shares | | | | | | | | | | | | |
| Name of company | PAN | Opening balance | | Shares acquired during the year | | | | Shares transferred during the year | | Closing balance | | |

| | | No. of shares | Cost of acquisition | No. of shares | Date of subscription / purchase | Face value per share | Issue price per share (in case of fresh issue) | Purchase price per share (in case of purchase from existing shareholder) | No. of shares | Sale consideration | No. of shares | Cost of acquisition |
|---|--------------------------------|---------------------|------------------------------------|---|---|----------------------|--|--|--|--------------------|-------------------|---------------------|
| E Details of other securities | | | | | | | | | | | | |
| Type of securities | Whether listed or unlisted | Opening balance | | Securities acquired during the year | | | | | Securities transferred during the year | | Closing balance | |
| | | No. of securities | Cost of acquisition | No. of securities | Date of subscription / purchase | Face value per share | Issue price of security (in case of fresh issue) | Purchase price per security (in case of purchase from existing holder) | No. of securities | Sale consideration | No. of securities | Cost of acquisition |
| F Details of capital contribution to other entity | | | | | | | | | | | | |
| Name of entity | PAN | Opening balance | Amount contributed during the year | Amount withdrawn during the year | Amount of profit/loss/dividend/interest debited or credited during the year | Closing balance | | | | | | |
| | | | | | | | | | | | | |
| G Details of Loans & Advances to any other concern (If money lending is not assessee's substantial business) | | | | | | | | | | | | |
| Name of the person | PAN | Opening Balance | Amount received | Amount paid | Interest debited, if any | Closing balance | Rate of interest (%) | | | | | |
| | | | | | | | | | | | | |
| H Details of motor vehicle, aircraft, yacht or other mode of transport | | | | | | | | | | | | |
| Particulars of asset | Registration number of vehicle | Cost of acquisition | Date of acquisition | Purpose for which used (dropdown to be provided) | | | | | | | | |
| | | | | | | | | | | | | |
| I Details of Jewellery, archaeological collections, drawings, paintings, sculptures, any work of art or bullion | | | | | | | | | | | | |

| Particulars of asset | Quantity | Cost of acquisition | Date of acquisition | Purpose of use (dropdown to be provided) | | | |
|--|----------|---------------------|---------------------|--|---------------------------|-----------------|----------------------|
| | | | | | | | |
| J Details of liabilities | | | | | | | |
| Details of loans, deposits and advances taken from a person other than financial institution | | | | | | | |
| Name of the person | PAN | Opening Balance | Amount received | Amount paid | Interest credited, if any | Closing balance | Rate of interest (%) |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

| H Details of archaeological collections, drawings, paintings, sculptures, any work of art or bullion acquired since incorporation | | | | | | | |
|--|----------|---------------------|---------------------|---|--|--|----------------------|
| Particulars of asset | Quantity | Cost of acquisition | Date of acquisition | Purpose for which used (dropdown to be provided) | Whether transferred, if Yes date of transfer | Closing balance as at the end of the previous year, if any | |
| | | | | | | | |
| I Details of liabilities | | | | | | | |
| Details of loans, deposits and advances taken from a person other than financial institution | | | | | | | |
| Name of the person | PAN | Opening Balance | Amount received | Amount paid | Interest credited, if any | Closing balance | Rate of interest (%) |
| | | | | | | | |
| | | | | | | | |

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

| Schedule GST | | | INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST |
|---------------------|--------------|---|---|
| Sl. No. | GSTIN No(s). | Annual value of outward supplies as per the GST return(s) filed | |
| (1) | (2) | (3) | |
| | | | |

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

| Schedule FD | | Break-up of payments/receipts in Foreign currency (to be filled up by the assessee who is not liable to get accounts audited u/s 44AB) | |
|--------------------|--|--|--|
| S. No. | | Amount (in Rs.) | |
| i | Payments made during the year on capital account | | |
| ii | Payments made during the year on revenue account | | |
| iii | Receipts during the year on capital account | | |
| iv | Receipts during the year on revenue account | | |

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

Part B

| Part B - TI | | Computation of total income | |
|---------------------|---|--|-------------|
| TOTAL INCOME | 1 | Income from house property (4 of Schedule-HP) (enter nil if loss) | 1 |
| | 2 | Profits and gains from business or profession | |
| | | i Profits and gains from business other than speculative business and specified business (A39 of Schedule BP) (enter nil if loss) | 2i |
| | | ii Profits and gains from speculative business (B44 of Schedule BP) (enter nil if loss and take the figure to schedule CFL) | 2ii |
| | | iii Profits and gains from specified business (C50 of Schedule BP)(enter nil if loss and take the figure to schedule CFL) | 2iii |
| | | iv Income chargeable to tax at special rates (3d and 3e of Schedule BP) | 2iv |
| | | v Total (2i + 2ii+2iii + 2iv) | 2v |
| | 3 | Capital gains | |
| | | a Short term | |
| | | i Short-term chargeable @ 15% (9ii of item E of schedule CG) | ai |
| | ii Short-term chargeable @ 30% (9iii of item E of schedule CG) | aii | |

| | | | | | |
|----|-----|--|------|-----|--|
| | iii | Short-term chargeable at applicable rate (9iv of item E of schedule CG) | aiii | | |
| | iv | Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG) | aiv | | |
| | v | Total Short-term (ai + aii + aiii + aiv) (enter nil if loss) | 3av | | |
| | b | Long-term | | | |
| | i | Long-term chargeable @ 10% (9vi of item E of schedule CG) | bi | | |
| | ii | Long-term chargeable @ 20% (9vii of item E of schedule CG) | bii | | |
| | iii | Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG) | biii | | |
| | iv | Total Long-term (bi + bii + biii) (enter nil if loss) | biv | | |
| | c | Total capital gains (3av + 3biv) (enter nil if loss) | | 3c | |
| 4 | | Income from other sources | | | |
| | a | Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss) | 4a | | |
| | b | Income chargeable to tax at special rate (2 of Schedule OS) | 4b | | |
| | c | Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss) | 4c | | |
| | d | Total (4a + 4b + 4c) | | 4d | |
| 5 | | Total of head wise income (1 + 2v + 3c + 4d) | | 5 | |
| 6 | | Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA) | | 6 | |
| 7 | | Balance after set off current year losses (5 - 6) (total of column 5 of schedule CYLA + 4b + 2iv) | | 7 | |
| 8 | | Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA) | | 8 | |
| 9 | | Gross Total income (7 - 8) (5xvii of Schedule BFLA + 4b + 2iv) | | 9 | |
| 10 | | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9 | | 10 | |
| 11 | | Deductions under Chapter VI-A | | | |
| | a | Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (9-10)] | | 11a | |
| | b | Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (9-10-2iii)] | | 11b | |
| | c | Total (11a + 11b) [limited upto (9-10)] | | 11c | |
| 12 | | Deduction u/s 10AA (c of Sch. 10AA) | | 12 | |
| 13 | | Total income (9 - 11c - 12) | | 13 | |
| 14 | | Income chargeable to tax at special rates (total of (i) of schedule SI) | | 14 | |
| 15 | | Income chargeable to tax at normal rates (13 - 14) | | 15 | |
| 16 | | Net agricultural income(3 of Schedule EI) | | 16 | |
| 17 | | Losses of current year to be carried forward (total of xi of Schedule CFL) | | 17 | |
| 18 | | Deemed total income under section 115JB (9 of Schedule MAT) | | 18 | |

Part B - TTI Computation of tax liability on total income

| | | | | | | |
|------------------------------|---|-----|---|--|-------|--|
| COMPUTATION OF TAX LIABILITY | 1 | a | Tax Payable on deemed total Income under section 115JB (10 of Schedule MAT) | | 1a | |
| | | b | Surcharge on (a) above (if applicable) | | 1b | |
| | | c | Health and Education Cess @ 4% on (1a+1b) above | | 1c | |
| | | d | Total Tax Payable u/s 115JB (1a+1b+1c) | | 1d | |
| | 2 | | Tax payable on total income | | | |
| | | a | Tax at normal rates on 15 of Part B-TI | | 2a | |
| | | b | Tax at special rates (total of col. (ii) of Schedule-SI) | | 2b | |
| | | c | Tax Payable on Total Income (2a + 2b) | | 2c | |
| | | d | Surcharge | | | |
| | | i | 25% of 12(ii) of Schedule SI | | 2di | |
| | | ii | On [(2c) - (12(ii) of Schedule SI)] | | 2dii | |
| | | iii | Total (i + ii) | | 2diii | |

| | | | | | | | |
|--------------|--|--|--|------------------|--|--|--|
| | e | Health and Education Cess @ 4% on (2c+2diii) | | | 2e | | |
| | f | Gross tax liability (2c+2diii+2e) | | | 2f | | |
| 3 | Gross tax payable (higher of 1d and 2f) | | | | 3 | | |
| 4 | Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d) (5 of Schedule MATC) | | | | 4 | | |
| 5 | Tax payable after credit under section 115JAA [(3 - 4)] | | | | 5 | | |
| 6 | Tax relief | | | | | | |
| | a | Section 90/90A(2 of Schedule TR) | 6a | | | | |
| | b | Section 91(3 of Schedule TR) | 6b | | | | |
| | c | Total (6a + 6b) | | 6c | | | |
| 7 | Net tax liability (5 - 6c) (enter zero if negative) | | | | 7 | | |
| 8 | Interest and fee payable | | | | | | |
| | a | Interest for default in furnishing the return (section 234A) | 8a | | | | |
| | b | Interest for default in payment of advance tax (section 234B) | 8b | | | | |
| | c | Interest for deferment of advance tax (section 234C) | 8c | | | | |
| | d | Fee for default in furnishing return of income (section 234F) | 8d | | | | |
| | e | Total Interest and Fee Payable (8a+8b+8c+8d) | | 8e | | | |
| 9 | Aggregate liability (7 + 8e) | | | | 9 | | |
| TAXES PAID | 10 | Taxes Paid | | | | | |
| | | a | Advance Tax (from column 5 of 15A) | 10a | | | |
| | | b | TDS (total of column 9 of 15B) | 10b | | | |
| | | c | TCS (total of column 7 of 15C) | 10c | | | |
| | | d | Self-Assessment Tax (from column 5 of 15A) | 10d | | | |
| | | e | Total Taxes Paid (10a+10b+10c + 10d) | | 10e | | |
| | 11 | Amount payable (9 - 10e) (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 | Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) (In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund) | | | | | |
| | | Sl. | IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign Bank Account) | Name of the Bank | Account Number (IBAN in case of foreign Bank Accounts) | Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/>) | |
| | | i | | | | | |
| | | ii | | | | | |
| | 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? | | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

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

| B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)] | | | | | | | | | | | | | | | |
|--|---|---|---|-------------------------------------|---------|------------------------------|---|--|--|--------------|------------------------------|------|----------------------------------|------|--|
| Sl No | TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)] | PAN of Other Person (if TDS credit related to other person) | TAN of the Deductor/ PAN of Tenant/ Buyer | Unclaimed TDS brought forward (b/f) | | TDS of the current Fin. Year | | TDS credit being claimed this Year (only if corresponding income is being offered for tax this year) | | | Corresponding Income 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) | (8) | | (9) | (10) | | | (11) | (12) | (13) | |
| | | | | | | Income | TDS | | | | Income | TDS | PAN | | |
| i | | | | | | | | | | | | | | | |
| ii | | | | | | | | | | | | | | | |

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

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

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

VERIFICATION

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

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

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

Date

Sign here →