

INDIAN INCOME TAX RETURN

(For individuals and HUFs having income from profits and gains of business or profession)

(Please see rule 12 of the Income-tax Rules,1962)

(Also see attached instructions)

Assessment Year

2018-19

Part A-GEN

GENERAL

PERSONAL INFORMATION	First name	Middle name	Last name	PAN
	Flat/Door/Block No	Name Of Premises/Building/Village		Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF
	Road/Street/Post Office	Date of Birth/Formation (DD/MM/YYYY)		
	Area/locality	Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)		
	Town/City/District	State	Pin code/Zip code	Employer Category (if in employment) (Tick) <input checked="" type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Others
		Country		
	Residential/Office Phone Number with STD code / Mobile No. 1		Mobile No. 2	
	Email Address-1 (self)			Income Tax Ward/Circle
	Email Address-2			
	FILING STATUS	(a)	Return filed (Tick)[Please see instruction number-7] <input type="checkbox"/> On or Before due date -139(1) <input type="checkbox"/> After due date -139(4) <input type="checkbox"/> Revised Return- 139(5), <input type="checkbox"/> Modified return- 92CD <input type="checkbox"/> under section 119(2)(b), or In response to notice <input type="checkbox"/> 139(9)-Defective <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A/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 a notice u/s 139(9)/142(1)/148/153A/153C enter date of such notice, or u/s 92CD enter date of advance pricing agreement		/ /
(d)		Residential Status	Tick applicable option <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Resident but Not Ordinarily Resident	Do you want to claim the benefit under section 115H? (applicable in case of resident) <input type="checkbox"/> Yes <input type="checkbox"/> No
(e)		Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(f)		Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)		
(g)		Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, furnish following information -		
		(1)	Name of the representative	
		(2)	Address of the representative	
		(3)	Permanent Account Number (PAN) of the representative	
(h)	In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
AUDIT INFORMATION	(a)	Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(b)	Are you 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)	Date of furnishing of the audit report (DD/MM/YYYY) / /	
		(2)	Name of the auditor signing the tax audit report	
		(3)	Membership No. of the auditor	
	(4)	Name of the auditor (proprietorship/ firm)		
	(5)	Proprietorship/firm registration number		
	(6)	Permanent Account Number (PAN) of the proprietorship/ firm		

For Office Use Only

For Office Use Only

Receipt No.

Date

Seal and Signature of receiving official

(7)	Date of report of the audit
(d)	If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction 6))
92E	115JC

NATURE OF BUSINESS		NATURE OF BUSINESS OR PROFESSION, IF MORE THAN ONE BUSINESS OR PROFESSION INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS		
S.No.	Code [Please see instruction No.7(i)]	Trade name of the proprietorship, if any	Description	
(i)				
(ii)				
(iii)				

Part A-BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2018 OF THE PROPRIETARY BUSINESS OR PROFESSION (fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)

SOURCES OF FUNDS	1 Proprietor's fund			
	a	Proprietor's capital	a	
b	Reserves and Surplus			
	i	Revaluation Reserve	bi	
	ii	Capital Reserve	bii	
	iii	Statutory Reserve	biii	
	iv	Any other Reserve	biv	
	v	Total (bi + bii + biii + biv)	bv	
c	Total proprietor's fund (a + bv)		1c	
	2 Loan funds			
a	Secured loans			
	i	Foreign Currency Loans	ai	
	ii	Rupee Loans		
	A	From Banks	iiA	
	B	From others	iiB	
	C	Total (iiA + iiB)	iiC	
iii	Total (ai + iiC)		aiii	
b	Unsecured loans (including deposits)			
	i	From Banks	bi	
	ii	From others	bii	
	iii	Total (bi + bii)	biii	
c	Total Loan Funds (aiii + biii)		2c	
3	Deferred tax liability		3	
4	Sources of funds (1c + 2c + 3)		4	
APPLICATION OF FUNDS	1 Fixed assets			
	a	Gross: Block	1a	
b	Depreciation	1b		
c	Net Block (a - b)	1c		
d	Capital work-in-progress	1d		
e	Total (1c + 1d)	1e		
	2 Investments			
a	Long-term investments			
	i	Government and other Securities - Quoted	ai	
	ii	Government and other Securities - Unquoted	a ii	
iii	Total (ai + a ii)		aiii	

NO ACCOUNT CASE	b Short-term investments				
	i	Equity Shares, including share application money	bi		
	ii	Preference Shares	bii		
	iii	Debentures	biii		
	iv	Total (bi + bii + biii)		biv	
	c Total investments (aiii + biv)			2c	
	3 Current assets, loans and advances				
	a Current assets				
	i Inventories				
		A	Stores/consumables including packing material	iA	
		B	Raw materials	iB	
		C	Stock-in-process	iC	
		D	Finished Goods/Traded Goods	iD	
		E	Total (iA + iB + iC + iD)		iE
	ii Sundry Debtors				
	iii Cash and Bank Balances				
		A	Cash-in-hand	iiiA	
		B	Balance with banks	iiiB	
		C	Total (iiiA + iiiB)		iiiC
	iv Other Current Assets				
	v Total current assets (iE + aii + iiiC + aiv)				
	b Loans and advances				
	i Advances recoverable in cash or in kind or for value to be received			bi	
	ii Deposits, loans and advances to corporates and others			bii	
	iii Balance with Revenue Authorities			biii	
	iv Total (bi + bii + biii)				biv
c Total of current assets, loans and advances (av + biv)					
d Current liabilities and provisions					
i Current liabilities					
	A	Sundry Creditors	iA		
	B	Liability for Leased Assets	iB		
	C	Interest Accrued on above	iC		
	D	Interest accrued but not due on loans	iD		
	E	Total (iA + iB + iC + iD)		iE	
ii Provisions					
	A	Provision for Income Tax	iiA		
	B	Provision for Leave encashment/Superannuation/Gratuity	iiB		
	C	Other Provisions	iiC		
	D	Total (iiA + iiB + iiC)		iiD	
iii Total (iE + iiD)					
e Net current assets (3c – diii)					
4					
a Miscellaneous expenditure not written off or adjusted			4a		
b Deferred tax asset			4b		
c Profit and loss account/ Accumulated balance			4c		
d Total (4a + 4b + 4c)				4d	
5 Total, application of funds (1e + 2c + 3e +4d)					
6 In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31st day of March, 2018, in respect of business or profession)					
a Amount of total sundry debtors				6a	
b Amount of total sundry creditors				6b	
c Amount of total stock-in-trade				6c	

Part A-P&L**Profit and Loss Account for the financial year 2017-18** (fill items 1 to 52 in a case where regular books of accounts are maintained, otherwise fill item 53)

CREDITS TO PROFIT AND LOSS ACCOUNT	1	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)			1D	
DEBITS TO PROFIT AND LOSS ACCOUNT	2	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	Profit on account of currency fluctuation	viii		
		ix	Agricultural income	ix		
		x	Any other income (specify nature and amount)			
			a	xa		
			b	xb		
			c	Total (xa + xb)	xc	
		xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xc)			2xi
	3	Closing Stock				
		i	Raw material	3i		
		ii	Work-in-progress	3ii		
		iii	Finished goods	3iii		
		Total (3i + 3ii + 3iii)			3iv	
	4	Total of credits to profit and loss account (1D + 2xi + 3iv)			4	
	5	Opening Stock				
		i	Raw material	5i		
		ii	Work-in-progress	5ii		
		iii	Finished goods	5iii		
		iv	Total (5i + 5ii + 5iii)		5iv	

6	Purchases (net of refunds and duty or tax, if any)			6	
7	Duties and taxes, paid or payable, in respect of goods and services purchased				
	i	Custom duty	7i		
	ii	Counter veiling duty	7ii		
	iii	Special additional duty	7iii		
	iv	Union excise duty	7iv		
	v	Service tax	7v		
	vi	VAT/ Sales tax	7vi		
	vii	Central Goods & Service Tax (CGST)	7vii		
	viii	State Goods & Services Tax (SGST)	7viii		
	ix	Integrated Goods & Services Tax (IGST)	7ix		
	x	Union Territory Goods & Services Tax (UTGST)	7x		
	xi	Any other tax, paid or payable	7xi		
	xii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii + 7viii + 7ix + 7x + 7xi)		7xii	
8	Freight			8	
9	Consumption of stores and spare parts			9	
10	Power and fuel			10	
11	Rents			11	
12	Repairs to building			12	
13	Repairs to machinery			13	
14	Compensation to employees				
	i	Salaries and wages	14i		
	ii	Bonus	14ii		
	iii	Reimbursement of medical expenses	14iii		
	iv	Leave encashment	14iv		
	v	Leave travel benefits	14v		
	vi	Contribution to approved superannuation fund	14vi		
	vii	Contribution to recognised provident fund	14vii		
	viii	Contribution to recognised gratuity fund	14viii		
	ix	Contribution to any other fund	14ix		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	14x		
	xi	Total compensation to employees (14i + 14ii + 14iii + 14iv + 14v + 14vi + 14vii + 14viii + 14ix + 14x)		14xi	
	xii	a	Whether any compensation, included in 14xi, paid to non-residents	xii a	Yes / No
		b	If Yes, amount paid to non-residents	xii b	
15	Insurance				
	i	Medical Insurance	15i		
	ii	Life Insurance	15ii		
	iii	Keyman's Insurance	15iii		
	iv	Other Insurance including factory, office, car, goods, etc.	15iv		
	v	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)		15v	
16	Workmen and staff welfare expenses			16	
17	Entertainment			17	
18	Hospitality			18	
19	Conference			19	
20	Sales promotion including publicity (other than advertisement)			20	
21	Advertisement			21	
22	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)		22iii	

23	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)		23iii
24	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)		24iii
25	Hotel, boarding and Lodging			25
26	Traveling expenses other than on foreign traveling			26
27	Foreign travelling expenses			27
28	Conveyance expenses			28
29	Telephone expenses			29
30	Guest House expenses			30
31	Club expenses			31
32	Festival celebration expenses			32
33	Scholarship			33
34	Gift			34
35	Donation			35
36	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)			
	i	Union excise duty	36i	
	ii	Service tax	36ii	
	iii	VAT/ Sales tax	36iii	
	iv	Cess	36iv	
	v	Central Goods & Service Tax (CGST)	36v	
	vi	State Goods & Services Tax (SGST)	36vi	
	vii	Integrated Goods & Services Tax (IGST)	36vii	
	viii	Union Territory Goods & Services Tax (UTGST)	36viii	
	ix	Any other rate, tax, duty or cess incl STT and CTT	36ix	
	x	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v + 36vi + 36vii + 36viii + 36ix)		36x
37	Audit fee			37
38	Other expenses (specify nature and amount)			
	i		i	
	ii		ii	
	iii	Total (i + ii)		38iii
39	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		39i	
	ii		39ii	
	iii		39iii	
	iv	Others (more than Rs. 1 lakh) where PAN is not available	39iv	
	v	Others (amounts less than Rs. 1 lakh)	39v	
	vi	Total Bad Debt (39i + 39ii + 39iii + 39iv + 39v)		39vi
40	Provision for bad and doubtful debts			40
41	Other provisions			41
42	Profit before interest, depreciation and taxes [4 – (5iv + 6 + 7xii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36x + 37 + 38iii + 39vi + 40 + 41)]			42
43	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)		43iii

PROVISIONS FOR TAX AND APPROPRIATIONS	44	Depreciation and amortisation	44	
	45	Profit before taxes (42 – 43iii – 44)	45	
	46	Provision for current tax	46	
	47	Provision for Deferred Tax and deferred liability	47	
	48	Profit after tax (45 - 46 - 47)	48	
	49	Balance brought forward from previous year	49	
	50	Amount available for appropriation (48 + 49)	50	
	51	Transferred to reserves and surplus	51	
	52	Balance carried to balance sheet in proprietor's account (50 – 51)	52	
	NO ACCOUNT CASE	53	In a case where regular books of account of business or profession are not maintained, furnish the following information for previous year 2017-18 in respect of business or profession	
		(i) For assessee carrying on Business		
		a Gross receipts	53(i)a	
		b Gross profit	53(i)b	
		c Expenses	53(i)c	
		d Net profit	53(i)d	
		(ii) For assessee carrying on Profession		
		a Gross receipts	53 (ii)a	
		b Gross profit	53 (ii)b	
		c Expenses	53 (ii)c	
	d Net profit	53 (ii)d		
	Total (53(i)d + 53(ii)d)	53		

Part A- OI Other Information (optional in a case not liable for audit under section 44AB)

OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash		
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]	3a	
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]	3b	
	4	Method of valuation of closing stock employed in the previous year		
		a Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
		b Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
		c Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
		d Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	
		e Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	
	5	Amounts not credited to the profit and loss account, being -		
		a the items falling within the scope of section 28	5a	
		b the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
		c escalation claims accepted during the previous year	5c	
		d any other item of income	5d	
	e capital receipt, if any	5e		
	f Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f		
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses			
	a Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a		
	b Premium paid for insurance on the health of employees [36(1)(ib)]	6b		
	c Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c		

d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d	
e	Amount of discount on a zero-coupon bond [36(1)(iia)]	6e	
f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f	
g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g	
h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h	
i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	
j	Amount of contributions to any other fund	6j	
k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund 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)(vii)]	6m	
n	Amount transferred to any special reserve [36(1)(viii)]	6n	
o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	
p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p	
q	Any other disallowance	6q	
r	Total amount disallowable under section 36 (total of 6a to 6q)	6r	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37		
a	Expenditure of capital nature [37(1)]	7a	
b	Expenditure of personal nature [37(1)]	7b	
c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c	
d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d	
e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	
f	Any other penalty or fine	7f	
g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	
h	Amount of any liability of a contingent nature	7h	
i	Any other amount not allowable under section 37	7i	
j	Total amount disallowable under section 37 (total of 7a to 7i)	7j	
8	A Amounts debited to the profit and loss account, to the extent disallowable under section 40		
a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	
b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	
c	Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac	
d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad	
e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae	
f	Amount paid as wealth tax [40(a)(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)	8Aj	
B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	8B	
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A		
a	Amounts paid to persons specified in section 40A(2)(b)	9a	

	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, 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		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 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				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

Part A – QD Quantitative details (optional in a case not 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 B – TI Computation of total income

TOTAL INCOME	1	Salaries (6of Schedule S)	1
	2	Income from house property (3b of Schedule-HP) (enter nil if loss)	2
	3	Profits and gains from business or profession	
		i Profit and gains from business other than speculative business and specified business (A38 of Schedule BP) (enter nil if loss)	3i
		ii Profit and gains from speculative business (B42 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3ii
		iii Profit and gains from specified business (C48 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3iii
		iv Income from patent u/s 115BBF (3e of Schedule BP)	3iv
		v Income from transfer of carbon credits u/s 115BBG (3f of Schedule BP)	3v
		vi Total (3i + 3ii + 3iii + 3iv + 3v) (enter nil if 3vi is a loss)	3vi
	4	Capital gains	
		a Short term	
		i Short-term chargeable @ 15% (7ii of item E of schedule CG)	ai
		ii Short-term chargeable @ 30% (7iii of item E of schedule CG)	aii
		iii Short-term chargeable at applicable rate (7iv of item E of schedule CG)	aiii
		iv Total Short-term (ai + aii + aiii)	4aiv
		b Long-term	
		i Long-term chargeable @ 10% (7v of item E of schedule CG)	bi
		ii Long-term chargeable @ 20% (7vi of item E of schedule CG)	bii
		iii Total Long-term (bi + bii) (enter nil if loss)	4biii
		c Total capital gains (4aiv + 4biii) (enter nil if loss)	4c
5	Income from other sources		
	a from sources other than from owning race horses and income chargeable to tax at special rate (1k of Schedule OS) (enter nil if loss)	5a	
	b Income chargeable to tax at special rate (1fvii of Schedule OS)	5b	
	c from the activity of owning and maintaining race horses (3e of Schedule OS) (enter nil if loss)	5c	

	d	Total (5a + 5b + 5c) (enter nil if loss)	5d	
6		Total (1 + 2 + 3vi + 4c + 5d)	6	
7		Losses of current year to be set off against 6 (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)	7	
8		Balance after set off current year losses (6 – 7) (total of column 5 of Schedule CYLA+5b)	8	
9		Brought forward losses to be set off against 8 (total of 2xiii, 3xiii and 4xiii of Schedule BFLA)	9	
10		Gross Total income (8-9) (5xiv of Schedule BFLA+ 5b)	10	
11		Income chargeable to tax at special rate under section 111A, 112 etc. included in 10	11	
12		Deduction u/s 10AA (c of Sch. 10AA)	12	
13		Deductions under Chapter VI-A		
	a	Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (10-11)]	13a	
	b	Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto (10-11-3iii)]	13b	
	c	Total (13a + 13b) [limited upto (10-11)]	13c	
14		Total income (10 - 12-13c)	14	
15		Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)	15	
16		Net agricultural income/ any other income for rate purpose (4 of Schedule EI)	16	
17		Aggregate income (14-15+16) [applicable if (14-15) exceeds maximum amount not chargeable to tax]	17	
18		Losses of current year to be carried forward (total of row xi of Schedule CFL)	18	

Part B – TTI Computation of tax liability on total income

COMPUTATION OF TAX LIABILITY	1	a	Tax payable on deemed total income under section 115JC (4 of Schedule AMT)		1a	
		b	Surcharge on (a) (if applicable)		1b	
		c	Education Cess, including secondary and higher education cess on (1a+1b) above		1c	
		d	Total Tax Payable on deemed total income (1a+1b+1c)		1d	
	2		Tax payable on total income			
		a	Tax at normal rates on 17 of Part B-TI	2a		
		b	Tax at special rates (total of col. (ii) of Schedule-SI)	2b		
		c	Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]	2c		
		d	Tax Payable on Total Income (2a + 2b – 2c)		2d	
		e	Rebate under section 87A		2e	
		f	Tax payable after rebate (2d – 2e)		2f	
		g	Surcharge			
			i	25% of 13(ii) of Schedule SI	2gi	
			ii	On [(2f) – (13(ii) of Schedule SI)]	2gii	
			iii	Total (i + ii)	2giii	
		h	Education cess, including secondary and higher education cess on (2f + 2giii)		2h	
		i	Gross tax liability (2f + 2giii + 2h)		2i	
	3		Gross tax payable (higher of 1d and 2i)		3	
	4		Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC)		4	
	5		Tax payable after credit under section 115JD (3 - 4)		5	
6		Tax relief				
	a	Section 89	6a			
	b	Section 90/ 90A (2 of Schedule TR)	6b			
	c	Section 91 (3 of Schedule TR)	6c			
	d	Total (6a + 6b+ 6c)		6d		
7		Net tax liability (5 - 6d) (enter zero if negative)		7		
8		Interest and fee payable				
	a	Interest for default in furnishing the return (section 234A)	8a			
	b	Interest for default in payment of advance tax (section 234B)	8b			
	c	Interest for deferment of advance tax (section 234C)	8c			
	d	Fee for default in furnishing return of income (section 234F)	8d			
	e	Total Interest and Fee Payable (8a+8b+8c+8d)		8e		
9		Aggregate liability (7 + 8e)		9		
S	10	Taxes Paid				
		a	Advance Tax (from column 5 of 18A)	10a		

	b	TDS (total of column 5 of 18B and column 8 of 18C)	10b			
	c	TCS (column 7 of 18D)	10c			
	d	Self-Assessment Tax (from column 5 of 18A)	10d			
	e	Total Taxes Paid (10a+10b+10c+10d)			10e	
	11	Amount payable (Enter if 9 is greater than 10e, else enter 0)			11	
12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)			12		
BANK ACCOUNT	13	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? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]			<input type="checkbox"/> Yes <input type="checkbox"/> No	

VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961.
I further declare that I am making returns in my capacity as _____ and I am also competent to make this return and verify it. I am holding permanent account number _____ (if allotted) (Please see instruction). I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable in a case where return is furnished under section 92CD)

Place _____
Date _____

Sign here →

15	If the return has been prepared by a Tax Return Preparer (TRP) give further details below:				
	Identification No. of TRP		Name of TRP		Counter Signature of TRP
	If TRP is entitled for any reimbursement from the Government, amount thereof				16
17	TAX PAYMENTS				
A	Details of payments of Advance Tax and Self-Assessment Tax				
ADVANCE/SELF ASSESSMENT TAX	Sl No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
	(1)	(2)	(3)	(4)	(5)
	i				
	ii				
	iii				
	iv				
	NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TTI				
B	Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]				
TDS ON SALARY	Sl No	Tax Deduction Account Number (TAN) of the Employer	Name of the Employer	Income chargeable under Salaries	Total tax deducted
	(1)	(2)	(3)	(4)	(5)
	I				
	II				
	NOTE ▶ Please enter total of column 5 in 10b of Part B-TTI				

C Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 26QB/26QC furnished by Deductor(s)]															
TDS ON OTHER INCOME	Sl No	TAN of the Deductor/ PAN of the Buyer/ Tenant	Name of the Deductor/ Buyer/Tenant	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)		TDS of the current fin. Year			TDS credit out of (7) or (8) being claimed this Year (only if corresponding income is being offered for tax this year)			TDS credit out of (7) or (8) being carried forward		
					Fin. Year in which deducted	Amount 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)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			(9)	(10)		(11)	
								Income	TDS	PAN of spouse/ other person		Income	TDS	PAN of spouse/ other person	
	i														
	ii														
NOTE ▶ Please enter total of column 8 in 10b of Part B-TTI															
D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]															
TDS ON OTHER INCOME	Sl. No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current 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															

NOTE: PLEASE FILL SCHEDULES TO THE RETURN FORM (PAGES S1-S22) AS APPLICABLE