

FORM No.	ITR-6	INDIAN INCOME TAX RETURN	Assessment Year				
		[For Companies other than companies claiming exemption under section 11] (See rule 12) (Please refer instructions)	2	0	2	3	-

Part A-GEN GENERAL

PERSONAL INFORMATION	(A1) Name				(A2) PAN					
	(A3) Is there any change in the company's name? If yes, please furnish the old name				(A4) Corporate Identity Number (CIN) issued by MCA					
	(A8) Flat/Door/Block No		(A9) Name of Premises/Building/Village		(A5) Date of incorporation (DD/MM/YYYY)		(A6) Date of commencement of business (DD/MM/YYYY)			
					/ /		/ /			
	(A10) Road/Street/Post Office		(A11) Area/Locality		(A7) Type of company (Tick any one) <input checked="" type="checkbox"/>					
					(i) Domestic Company <input type="checkbox"/>		(ii) Foreign Company <input type="checkbox"/>			
	(A12) Town/City/District		(A13) State		(A14) 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)			
			(A15) Country							
	(A16) Office Phone Number with STD code/ Mobile No. 1				(A17) Mobile No. 2				(A18) E-mail Address-1	
E-mail Address-2										

FILING STATUS	(A19) (i) 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, <input type="checkbox"/> 170A- After order by the tribunal or court					
	(ii) Or filed in response to notice u/s		<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, 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)/148/153C or order u/s 119(2)(b) or order referred to in section 170A, enter Unique Number /Document Identification Number and 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) Have you opted for taxation under section 115BA/115BAA/115BAB ? (drop down to be provided in e-filing utility) (applicable on Domestic Company) If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of relevant form (10-IB/ 10-IC/ 10-ID) & acknowledgment number. If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year? (drop down to be provided in e-filing utility) Please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number.							
	(f) Whether total turnover/ gross receipts in the previous year 2020-2021 exceeds 400 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)	<p>In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="radio"/> Yes <input type="radio"/> No</p> <p>please provide details of</p> <p>(a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i);</p> <p>(b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).</p>		
	(j)	<p>Whether assessee is required to seek registration under any law for the time being in force relating to companies? If yes, please provide details.</p>		
AUDIT INFORMATION		Act under which registration required		
		Date of Registration	(DD/MM/YYYY)	Registration Number
	(k)	<p>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"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
	(l)	<p>Whether assessee has a unit located in an International Financial Services Centre and derives income solely in convertible foreign exchange?</p> <p>(Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
	(m)	<p>Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
	(n)	<p>Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.</p>		
	(o)	<p>Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No</p>		
	(p)	<p>Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please furnish following information -</p>		
		(1)	Name of the representative assessee	
		(2)	Capacity of the Representative (drop down to be provided)	
		(3)	Address of the representative assessee	
		(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee	
	(q)	Whether you are recognised 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		
(a1)	<p>Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p>			
(a2)	<p>Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/44D? (Tick) <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>			
(a2i)	<p>If No, Whether during the year total sales/turnover/gross receipts of business is between 1 Crore Rupees but does not exceed 10 Crore Rupees?</p> <p>(Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No, turnover exceeds 10 crores</p>			
(a2ii)	<p>If (a2i) is Yes, whether aggregate of all amounts received, including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash & non-a/c payee cheque/DD, does not exceed five per cent of said amount?</p> <p>(Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p>			
(a2iii)	<p>If (a2i) is Yes, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash & non-a/c payee cheque/DD, during the previous year does not exceed five per cent of the said payment</p> <p>(Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p>			
(b)	<p>Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (Note to Systems: For cases where a2i exceeds INR 10 crores, this should be an automatic Yes.)</p>			
(c)	<p>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</p> <p>If Yes, furnish the following information below</p>			

	(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/Aadhaar No.) 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				
(dii)	If (di) is Yes, whether the accounts have been audited u/s. 92E?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date of furnishing audit report? DD/MM/YYYY		
(diii)	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under:) (Please see Instruction 5)				
	Sl. No.	Section Code	Date (DD/MM/YYYY)		
(e)	Mention the <u>Act, section</u> 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	
KEY PERSONS	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.					
	S.No.	Name	Designation	Residential Address	PAN/Aadhaar No.	Director Identification Number (DIN) issued by MCA, in case of Director
SHAREHOLDERS INFORMATION	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)	
OWNERSHIP INFORMATION	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/Aadhaar No. (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	
NATURE OF COMPANY AND ITS BUSINESS	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, 1934			<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 31 ST DAY OF MARCH, 2023 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	ia		
	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	Outstanding for more than 1 year	i		
	ii	Others	ii		
	iii	Total Trade payables (i + ii)			4B
C	Other current liabilities				

	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				
	1	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	ii a		
	b	Amortization	ii b		
	c	Impairment losses	ii c		
	d	Net block (ii a - ii b - ii c)	ii d		
	iii	Capital work-in-progress	iii		
	iv	Intangible assets under development	iv		
	v	Total Fixed assets (id + ii d + iii + iv)		Av	
	B	Non-current investments			
	i	Investment in property	i		
	ii	Investments in Equity instruments			
	a	Listed equities	ii a		
	b	Unlisted equities	ii b		

	c	Total (iia + iib)	iic		
	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 + iic + 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)	iv		
F		Total Non-current assets (Av + Bix + C + Dv + Eiii)			IF
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 (see instructions)	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)	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, 2023 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]

I	Equity and Liabilities				
I	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)			IC	
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	
		ii	From other parties	ii	
		iii	Total (i + ii)	b2	
	3	Total Term loans (b1 + b2)		b3	
	c	Deferred payment liabilities		c	
	d	Deposits		d	
	e	Loans from related parties (see instructions)		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		
	b	Others (specify nature)	b		
	c	Total Provisions		IIc	
III	Deferred tax liabilities (net)			III	
IV	Other non-current liabilities				
	a	Advances		a	
	b	Others (specify nature)		b	
	c	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	
b	Current maturities of finance lease obligations		b	
c	Interest accrued		c	
d	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)			IV
	Total Current liabilities (Iiv + IId + IIIc+ IV)			2B
	Total Equity and liabilities (1C + 2A +2B)			I
II	ASSETS			
I	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			B	
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			F	
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			
	iii	Investments in Government or trust securities			
	iv	Investments in Debenture or bonds			
	v	Investments in Mutual funds			
	vi	Investments in Partnership firms			
	vii	Others Investments (specify nature)			
	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		III	
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)		IIII	

		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)	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)	v		
			Total non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIII + HIV + I + J)			I
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)	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

Part A- Manufacturing Account		Manufacturing Account for the financial year 2022-23 (<i>fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable</i>)			
1	Debits to Manufacturing account				
A	Opening Inventory				
	i	Opening stock of raw-material	i		
	ii	Opening stock of Work in progress	ii		
	iii	Total (i + ii)			Aiii
B	Purchases (net of refunds and duty or tax, if any)				B
C	Direct wages				C
D	Direct expenses (Di + Dii + Diii)				D

	i	Carriage inward	i		
	ii	Power and fuel	ii		
	iii	Other direct expenses	iii		
E	Factory Overheads				
	i	Indirect wages	i		
	ii	Factory rent and rates	ii		
	iii	Factory Insurance	iii		
	iv	Factory fuel and power	iv		
	v	Factory general expenses	v		
	vi	Depreciation of factory machinery	vi		
	vii	Total (i+ii+iii+iv+v+vi)			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 **Trading Account for the financial year 2022-23** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 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 and Service Tax (CGST)	iv	
		v	State Goods and Services Tax (SGST)	v	
		vi	Integrated Goods and Services Tax (IGST)	vi	
		vii	Union Territory Goods and Services Tax (UTGST)	vii	
		viii	Any other duty, tax and cess	viii	
	ix	Total (i + ii + iii + iv + v + vi + vii + viii)		Cix	

	D	Total Revenue from operations (Aiv + B +Cix)		4D		
5	Closing Stock of Finished Goods		5			
6	Total of credits to Trading Account (4D + 5)		6			
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods		7		
	8	Purchases (net of refunds and duty or tax, if any)		8		
	9	Direct Expenses (9i + 9ii + 9iii)		9		
		i	Carriage inward	i		
		ii	Power and fuel	ii		
		iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii		
	10	Duties and taxes, paid or payable, in respect of goods and services purchased				
		i	Custom duty	10i		
		ii	Counter veiling duty	10ii		
		iii	Special additional duty	10iii		
		iv	Union excise duty	10iv		
		v	Service tax	10v		
		vi	VAT/ Sales tax	10vi		
		vii	Central Goods and Service Tax (CGST)	10vii		
		viii	State Goods and Services Tax (SGST)	10viii		
		ix	Integrated Goods and Services Tax (IGST)	10ix		
		x	Union Territory Goods and Services Tax (UTGST)	10x		
		xi	Any other tax, paid or payable	10xi		
		xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii		
11	Cost of goods produced – Transferred from Manufacturing Account		11			
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)		12			
12a	Turnover from Intraday Trading		12a			
12b	Income from Intraday Trading - transferred to Profit and Loss account		12b			

Part A- P and L

Profit and Loss Account for the financial year 2022-23 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b)		13		
	14	Other income				
		i	Rent	i		
		ii	Commission	ii		
		iii	Dividend income	iii		
		iv	Interest income	iv		
		v	Profit on sale of fixed assets	v		
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi			

	vii	Profit on sale of other investment	vii				
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii				
	ix	Profit on conversion of inventory into capital asset u/s 28(via)	ix				
		(Fair Market Value of inventory as on the date of conversion)					
	x	Agricultural income	x				
	xi	Any other income (<i>specify nature and amount</i>)					
		A	Total (xia + xib)	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			
	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 and Service Tax (CGST)	44v		
	vi	State Goods and Services Tax (SGST)	44vi		
	vii	Integrated Goods and Services Tax (IGST)	44vii		
	viii	Union Territory Goods and Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		

	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)										44x	
	45	Audit fee										45	
	46	Other expenses (specify nature and amount)											
		i									i		
		ii									ii		
		iii	Total (i + ii)								46iii		
	47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)											
		(i1)										47i(1)	
		(i2)										47ii(2)	
		(i3)										47i(3)	
		(Rows can be added as required) Total										47i	
		[47i(1)+47i(2)+47i(3)]											
		ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)								47ii		
		S.No.	Name	Flat Door/Block No	Name of Premises/Building/Village	Road/Street/Post Office	Area/Locality	Town/City/District	State	Country	PIN Code	ZIP Code	Amount
		1											
		Rows can be added as required											
		iii	Others (amounts less than Rs. 1 lakh)								47iii		
		iv	Total Bad Debt (47i + 47ii + 47iii)								47iv		
	48	Provision for bad and doubtful debts										48	
	49	Other provisions										49	
	50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]										50	
	51	Interest											
		i	Paid outside India, or paid in India to a non-resident, other than a company or a foreign company								i		
		ii	To others								ii		
		iii	Total (i + ii)								51iii		
	52	Depreciation and amortization										52	
	53	Net profit before taxes (50 – 51iii – 52)										53	
PROVISIONS FOR TAX AND APPROPRIATIONS	54	Provision for current tax										54	
	55	Provision for Deferred Tax										55	
	56	Profit after tax (53 - 54 - 55)										56	
	57	Balance brought forward from previous year										57	
	58	Amount available for appropriation (56 + 57)										58	
	59	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)							
		Total						
	Add row options as necessary (Please Note : At any time during the year the number of vehicles should not exceed 10 vehicles)							
	(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, 44BBB or 44D 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 2022-23 [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]							
	1	Debits to Manufacturing account						
	A	Opening Inventory						
		i	Opening stock of raw-material	i				
		ii	Opening stock of Work in progress	ii				
		iii	Total (i + ii)			Aiii		
	B	Purchases (net of refunds and duty or tax, if any)					B	
	C	Direct wages					C	
	D	Direct expenses					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 for the financial year 2022-23 [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]

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 and Service Tax (CGST)	iv	
	v	State Goods and Services Tax (SGST)	v		
	vi	Integrated Goods and Services Tax (IGST)	vi		
	vii	Union Territory Goods and Services Tax (UTGST)	vii		

	viii	Any other duty, tax and cess	viii		
	ix	Total (i + ii + iii + iv +v+ vi+vii+viii)			Cix
	D	Total Revenue from operations (Aiv + B +Cix)			4D
5		Closing Stock of Finished Goods			5
6		Total of credits to Trading Account (4D + 5)			6
7		Opening Stock of Finished Goods			7
8		Purchases (net of refunds and duty or tax, if any)			8
9		Direct Expenses (9i + 9ii + 9iii)			9
	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 and Service Tax (CGST)	10vii		
	viii	State Goods and Services Tax (SGST)	10viii		
	ix	Integrated Goods and Services Tax (IGST)	10ix		
	x	Union Territory Goods and Services Tax (UTGST)	10x		
	xi	Any other tax, paid or payable	10xi		
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)			10xii
11		Cost of goods produced – Transferred from Manufacturing Account			11
12		Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)			12
12a		Turnover from Intraday Trading			12a
12b		Income from Intraday Trading - transferred to Profit and Loss account			12b

Part A-P and L
Ind-AS

Profit and Loss Account for the financial year 2022-23 [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]

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b)			
	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 (<i>specify nature and amount</i>)			
	a		xia		
	b		xib		
	c	Total (xia + xib)	xic		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)		14xii	
15		Total of credits to profit and loss account (13+14xii)		15	
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	xiiia	Yes / No	
		If Yes, amount paid to non-residents	xiiib		
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 and Service Tax (CGST)	44v		
	vi	State Goods and Services Tax (SGST)	44vi		
	vii	Integrated Goods and Services Tax (IGST)	44vii		
	viii	Union Territory Goods and Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		

	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)											44x			
	45	Audit fee											45			
	46	Other expenses (specify nature and amount)														
	i												i			
	ii												ii			
	iii	Total (i + ii)											46iii			
	47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)														
	(i1)														47(i1)	
	(i2)														47i(2)	
	(i3)														47i(3)	
		(Rows can be added as required) Total (47i1+47i2+47i3)											47i			
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)											47ii			
	S.No.	Name	Flat Door/Block No	Name of Premises/Building/Village	Road/Street/Post Office	Area/Locality	Town/City/District	State	Country	PIN Code	ZIP Code	Amount				
	I															
		Rows can be added as required														
	iii	Others (amounts less than Rs. 1 lakh)											47iii			
	iv	Total Bad Debt (47i + 47ii + 47iii)											47iv			
	48	Provision for bad and doubtful debts											48			
	49	Other provisions											49			
	50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 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											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			

PROVISIONS FOR TAX AND APPROPRIATIONS

	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of the 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 and 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 and L	v			
	vi	Others (Specify nature)	vi			
	vii	Income tax relating to items that will not be reclassified to P and L	vii			
	viii	Total			61A	
	B Items that will be reclassified to P and 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 and L	iv			
	v	Others (Specify nature)	v			
	vi	Income tax relating to items that will be reclassified to P and L	vi			
	vii	Total			61B	
62	Total Comprehensive Income (56 + 61A + 61B)				62	

Part A- OI		Other Information (mandatory, if liable for audit under section 44AB, for other fill, if applicable)			
OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash			
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 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)(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	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 recognised 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)		
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 inadmissible under section [40(b)/ 40(ba)]	Ah	
	i	Any other disallowance	Ai	
	j	Total amount disallowable under section 40(total of Aa to Ai)		
B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			8B
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A			
	a	Amounts paid to persons specified in section 40A(2)(b)	9a	
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b	

	c	Provision for payment of gratuity [40A(7)]	9c		
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d		
	e	Any other disallowance	9e		
	f	Total amount disallowable under section 40A (Total of 9a to 9e)	9f		
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	da	Any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	10da		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Total amount allowable under section 43B (total of 10a to 10g)	10h		
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B			
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	da	any sum payable as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		

	f	Any sum payable towards leave encashment	11f			
	g	Any sum payable to the Indian Railways for the use of railway assets	11g			
	h	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 and Service Tax (CGST)	12d			
	e	State Goods and Services Tax (SGST)	12e			
	f	Integrated Goods and Services Tax (IGST)	12f			
g	Union Territory Goods and Services Tax (UTGST)	12g				
h	Any other tax	12h				
i	Total amount outstanding (total of 12a to 12h)			12i		
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC			13		
14	Any amount of profit chargeable to tax under section 41			14		
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)			15		
16	Amount of expenditure disallowed u/s 14A			16		
17	Whether assessee is exercising option under sub-section (2A) of section 92CE (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No [If yes , please fill schedule TPSA]			17		

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

		f	shortage/ excess, if any	7f	
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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		2iiia		
		b		2iiib		
		c		2iiic		
		d	Total (iiia + iiib + iiic)	2iiid		
		iv	Realisation of dues/debtors	2iv		
		v	Others (pls. specify whether revenue/capital, nature and amount)			
		a		2va		
		b		2vb		
		c	Total of other receipts (va + vb)	2vc		
		vi	Total receipts (2i + 2ii + 2iiid + 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	Country	PIN Code / Zip Code		
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)												
	Assessee's percentage of share in the property %												
	Name of Co-owner(s)				PAN/Aadhaar No. of Co-owner (s)			Percentage Share in Property					
	I												
	II												
	[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant(s) (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see Note)			PAN/TAN/Aadhaar No. of Tenant(s) if TDS credit is claimed					
	<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)							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				
HOUSE PROPERTY	2	Address of property 2				Town/ City			State	Country	PIN Code/Zip code		
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)												
	Assessee's percentage of share in the property												
	Name of Co-owner(s)				PAN/Aadhaar No. of Co-owner (s)			Percentage Share in Property					
	I												
	II												
	[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant(s) (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)			PAN/TAN/Aadhaar No. of Tenant(s) if TDS credit is claimed					
	<input type="checkbox"/> Let out		I										
	<input type="checkbox"/> Deemed let out		II										
	a	Gross rent received or receivable/ lettable 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 (2f – 2i + 2j)	2k	
3	Pass through income/loss if any *	3	
4	Income under the head “Income from house property” (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)	4	
NOTE▶	Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.		

Schedule BP		Computation of income from business or profession		
INCOME FROM BUSINESS OR PROFESSION	A	From business or profession other than speculative business and specified business		
	1	Profit before tax as per profit and loss account (item 53 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P and L – Ind AS) (as applicable)		
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)	2a	
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)	2b	
	3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a	House property 3a
			b	Capital gains 3b
			c	Other sources 3c
			ci	Dividend income 3ci
			cii	other than Dividend income 3cii
			d	u/s 115BBF 3d
	e	u/s 115BBG 3e		
	f	u/s 115BBH (net of Cost of Acquisition, if any) 3f	(Item No. A of Schedule VDA)	
	4a	Profit or loss included in 1, which is referred to in section 44B/44BB/44BBA/44BBB/44AE/44D/44DA//Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B) (Dropdown to be provided)		
	4b	Profit and gains from life insurance business referred to in section 115B		
	4c	Profit from activities covered under rules 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)		
5	Income credited to Profit and Loss account (included in 1) which is exempt			
a	Share of income from firm(s)	5a		
b	Share of income from AOP/ BOI	5b		

	c	Any other exempt income (specify nature and amount)				
		i		ci		
		ii		cii		
		iii	Total (ci + cii)	5ciii		
	d	Total exempt income (5a + 5b + 5ciii)		5d		
6		Balance (1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 3f-4- 5d)			6	
7		Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG	A	House property	7a	
			B	Capital gains	7b	
			C	Other sources	7c	
			D	u/s 115BBF	7d	
			E	u/s 115BBG	7e	
8a		Expenses debited to profit and loss account which relate to exempt income		8a		
8b		Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)		8b		
9		Total (7a + 7b + 7c + 7d + 7e + 8a+8b)		9		
10		Adjusted profit or loss (6+9)			10	
11		Depreciation and amortization debited to profit and loss account			11	
12	Depreciation allowable under Income-tax Act					
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)		12i		
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)		12ii		
	iii	Total (12i + 12ii)		12iii		
13		Profit or loss after adjustment for depreciation (10 +11 - 12iii)			13	
14		Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6s 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/ 80-IA		21		
22		Deemed income under section 43CA		22		
23		Any other item of addition under section 28 to 44DB		23		
24		Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)		24		

25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)	25		
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)	26		
27	Deduction allowable under section 32(1)(iii)	27		
28	Amount allowable as deduction under section 32AC	28		
29	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	29		
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)	30		
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10h of Part A-OI)	31		
32	Any other amount allowable as deduction	32		
33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	33		
34	Total (27+28+29+30+31+32+33)	34		
35	Income (13+26-34)	35		
36	Profits and gains of business or profession deemed to be under -			
	i Section 44AE (61(ii) of schedule P&L)	36i		
	ii Section 44B	36ii		
	iii Section 44BB	36iii		
	iv Section 44BBA	36iv		
	v Section 44BBB	36v		
	vi Section 44D	36vi		
	vii Section 44DA	36vii	(item 4 of Form 3CE)	
	viii Chapter-XII-G (tonnage)	36viii	(total of col. 7 of item 10 of Form 66)	
	ix First Schedule of Income-tax Act (other than 115B)	36ix		
	x Total (36i to 36ix)	36x		
37	Net profit or loss from business or profession other than speculative and specified business (36+36x)	37		
38	Net Profit or loss from business or profession other than speculative business and specified business after applying rules 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item F) (38a+ 38b + 38c + 38d + 38e + 38f)	38		
	a Income chargeable under rule 7	38a		
	b Deemed income chargeable under rule 7A	38b		
	c Deemed income chargeable under rule 7B(1)	38c		
	d Deemed income chargeable under rule 7B(1A)	38d		
	e Deemed income chargeable under rule 8	38e		
	f Income other than rules 7A, 7B and 8 (Item No. 37)	38f		
39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-39 (38a+38b+38c+38d+38e)]	39		

B	Computation of income from speculative business		
40	Net profit or loss from speculative business as per profit or loss account	40	
41	Additions in accordance with sections 28 to 44DB	41	
42	Deductions in accordance with sections 28 to 44DB	42	
43	Income from speculative business) (40+41-42) (if loss, take the figure to 6xvi of schedule CFL)	B43	
C	Computation of income from specified business under section 35AD		
44	Net profit or loss from specified business as per profit or loss account	44	
45	Additions in accordance with section 28s to 44DB	45	
46	Deductions in accordance with sections 28 to 44DB (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	46	
47	Profit or loss from specified business (44+45-46)	47	
48	Deductions in accordance with section 35AD(1)	48	
49	Income from Specified Business) (47-48) (if loss, take the figure to 7xvi of schedule CFL)	C49	
50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C50	
D	Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)		

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) (1)	Business loss set off (2)	Business income remaining after set off (3) = (1) - (2)
	i	Loss to be set off (Fill this row only if figure is		(A38)	
	ii	Income from speculative	(B43)		
	iii	Income from specified	(C49)		
	iv	Income from Life Insurance business u/s. 115B	(4b)		
	v	Total loss set off (ii + iii)			
	vi	Loss remaining after set off (i - v)			

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

DEPRECIATION ON PLANT AND MACHINERY	1	Block of assets	Plant and machinery			
	2	Rate (%)	15	30	40	45
			(i)	(ii)	(iii)	(iv)
	3	Written down value on the first day of previous year				
	4	Additions for a period of 180 days or more in the previous year				
	5	Consideration or other realization during the previous year out of 3 or 4				
	6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)				
	7	Additions for a period of less than 180 days in the previous year				
	8	Consideration or other realisations 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)

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

Schedule DCG		Deemed Capital Gains on sale of depreciable assets						
SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery						
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a					
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b					
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c					
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iii)	1d					
	e	Total (1a +1b + 1c+1e)					1e	

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

Schedule ESR		Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)		
Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(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		
A	Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)			
CAPITAL GAINS Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain)		
		Date of purchase/acquisition	DD/MM/YYYY	Date of sale/transfer
			DD/MM/YYYY	DD/MM/YYYY
	a	i	Full value of consideration received/receivable	
		ai		
		ii	Value of property as per stamp valuation authority	
		aii		
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	
		aiii		
	b	Deductions under section 48		
	i	Cost of acquisition without indexation		
	bi			
	ii	Cost of Improvement without indexation		
	bii			
	iii	Expenditure wholly and exclusively in connection with transfer		
	biii			
	iv	Total (bi + bii + biii)		
	biv			
c	Balance (aiii – biv)			
	1c			

		d Deduction under section 54D/ 54G/54GA (Specify details in item D below)		1d				
		e Short-term Capital Gains on Immovable property (1c - 1d)				A1e		
		F In case of transfer of immovable property, please furnish the following details (see note)						
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	
		NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.						
		2 From slump sale						
		A	i	Fair market value as per rule 11UAE(2)	2ai			
			ii	Fair market value as per rule 11UAE(3)	2aii			
			iii	Full value of consideration (higher of ai or aii)	2aiii			
		B	Net worth of the under taking or division			2b		
		C	Short-term capital gains from slump sale (2aiii-2b)				A2c	
		3 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)						
		a	Full value of consideration			3a		
		b	Deductions under section 48					
			i	Cost of acquisition without indexation	bi			
			ii	Cost of Improvement without indexation	bii			
			iii	Expenditure wholly and exclusively in connection with transfer	biii			
			iv	Total (i + ii + iii)	biv			
		c	Balance (3a – biv)			3c		
		d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)			3d		
		e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)				A3e	
		4 For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)						
		a	STCG on transactions on which securities transaction tax (STT) is paid				A4a	
		b	STCG on transactions on which securities transaction tax (STT) is not paid				A4b	
		5 For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD						
		a	i In case securities sold include shares of a company other than quoted shares, enter the following details					
			a	Full value of consideration received/receivable in respect of unquoted shares	ia			
			b	Fair market value of unquoted shares determined in the prescribed manner	ib			
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
			ii	Full value of consideration in respect of securities other than unquoted shares	aii			

	iii	Total (ic + ii)		aiii			
	b	Deductions under section 48					
	i	Cost of acquisition without indexation		bi			
	ii	Cost of improvement without indexation		bii			
	iii	Expenditure wholly and exclusively in connection with transfer		biii			
	iv	Total (i + ii + iii)		biv			
	c	Balance (5aiii – biv)		5c			
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)		5d			
	e	Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)				A5e	
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above						
	A	i In case assets sold include shares of a company other than quoted shares, enter the following details					
		a	Full value of consideration received/receivable in respect of unquoted shares	ia			
		b	Fair market value of unquoted shares determined in the prescribed manner	ib			
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
		ii	Full value of consideration in respect of assets other than unquoted shares	aii			
		iii	Total (ic + ii)	aiii			
	B	Deductions under section 48					
		i	Cost of acquisition without indexation	bi			
		ii	Cost of Improvement without indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (i + ii + iii)	biv			
	C	Balance (6aiii – biv)		6c			
	D	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		6d			
	E	Deemed Short-term capital gains on depreciable assets (6 of schedule-DCG)		6e			
	F	Deduction under section 54D/54G/54GA		6f			
	G	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)				A6g	
7	Amount deemed to be Short-term capital gains						
	a	Whether any amount of unutilised capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="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	Amount not used for new asset or remained unutilised in Capital gains account (X)		
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account		

	i	2019-20	54D/54G/54GA										
	b	Amount deemed to be Short-term capital gains u/s 54D/54G/54GA, other than at 'a'											
		Amount deemed to be Short-term capital gains (Xi + b)										A7	
8		Pass Through Income/Loss in the nature of Short-term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)										A8	
	a	Pass Through Income/Loss in the nature of Short-term Capital Gain, chargeable @ 15%										A8a	
	b	Pass Through Income/Loss in the nature of Short-term Capital Gain, chargeable @ 30%										A8b	
	c	Pass Through Income/Loss in the nature of Short-term Capital Gain, chargeable at applicable rates										A8c	
9		Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA											
		Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		I											
		II											
	a	Total amount of STCG not chargeable to tax in India as per DTAA										A9a	
	b	Total amount of STCG chargeable to tax at special rates in India as per DTAA										A9b	
10		Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a)										A10	
B		Long-term capital gain (LTCC) (Sub-items 6, 7 and 8 are not applicable for residents)											
	1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of Capital Gain)											
		Date of purchase/acquisition	DD/MM/YYYY			Date of sale/transfer	DD/MM/YYYY						
	a	i	Full value of consideration received/receivable							ai			
		ii	Value of property as per stamp valuation authority							aii			
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]							aiii			
	b	Deductions under section 48											
		i	Cost of acquisition							bi			
		ii	Cost of acquisition with indexation							biia			
		iii	Total Cost of Improvement with indexation							biib			
			(a) Cost of improvement										
			(b) Year of improvement										
			(c) Cost of Improvement with indexation										
			Add row										
		iii	Expenditure wholly and exclusively in connection with transfer							biii			
		iv	Total (biia + biib + biii)							bvi			
	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)										B1e	

f	In case of transfer of immovable property, please furnish the following details (see note)							
	S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	
	NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.							
2	From slump sale							
a	i	Fair market value as per rule 11UAE(2)			2ai			
	ii	Fair market value as per rule 11UAE(3)			2aii			
	iii	Full value of consideration (higher of ai or aii)			2aiii			
	b	Net worth of the under taking or division			2b			
	c	Balance (2aiii – 2b)			2c			
d	Deduction u/s 54EC			2d				
e	Long-term capital gains from slump sale (2c-2d)						B2e	
3	From sale of bonds or debenture (other than capital indexed bonds issued by Government)							
a	Full value of consideration			3a				
b	Deductions under section 48							
i	Cost of acquisition without indexation			bi				
	Cost of improvement without indexation			bii				
	Expenditure wholly and exclusively in connection with transfer			biii				
iv	Total (bi + bii + biii)			biv				
c	LTCG on bonds or debenture - (3a-biv)						B3c	
4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable							
a	Full value of consideration			4a				
b	Deductions under section 48							
i	Cost of acquisition without indexation			bi				
	Cost of improvement without indexation			bii				
	Expenditure wholly and exclusively in connection with transfer			biii				
iv	Total (bi + bii + biii)			biv				
c	Long-term Capital Gains on assets at B4 (4a – biv)						4c	
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A							
	Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A)						B5	
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)							
	LTCG computed without indexation benefit						B6	
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per section 112(1)(c), (ii) units referred in section 115AB, (iii) bonds or GDR as referred in section 115AC, (iv) securities by FII as referred to in section 115AD							
a	i	In case securities sold include shares of a company other than quoted shares, enter the following details						

		a	Full value of consideration received/receivable in respect of unquoted shares	ia			
		b	Fair market value of unquoted shares determined in the prescribed manner	ib			
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
		ii	Full value of consideration in respect of securities other than unquoted shares	aii			
		iii	Total (ic + ii)	aiii			
		b	Deductions under section 48				
		i	Cost of acquisition without indexation	bi			
		ii	Cost of improvement without indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (bi + bii +biii)	biv			
		c	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv)		B7c		
8		For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A					
		Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)				B8	
9		From sale of assets where B1 to B8 above are not applicable					
		a	In case assets sold include shares of a company other than quoted shares, enter the following details				
		i					
		a	Full value of consideration received/receivable in respect of unquoted shares	ia			
		b	Fair market value of unquoted shares determined in the prescribed manner	ib			
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
		ii	Full value of consideration in respect of assets other than unquoted shares	aii			
		iii	Total (ic + ii)	aiii			
		b	Deductions under section 48				
		i	Cost of acquisition with indexation	bi			
		ii	Cost of improvement with indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (bi + bii +biii)	biv			
		c	Balance (aiii – biv)		9c		
		d	Deduction under section 54D//54G/54GA (Specify details in item D9d below)	D9d			
		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 unutilised 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					
	S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilised in Capital gains account (X)	
	i	2019-20	54D//54G/54GA				

11	b		Amount deemed to be long-term capital gains, other than at 'a'								
			Amount deemed to be long-term capital gains (Xi + b)							B10	
			Pass Through Income/Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b)							B11	
	a1	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% u/s 112A						B11a1			
	a2	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% under sections other than 112A						B11a2			
	b	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 20%						B11b			
	12		Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA								
	Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name and Code	Article of DTAA	Rate as per Treaty of (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
	a		Total amount of LTCG not chargeable to tax in India as per DTAA							B12a	
	b		Total amount of LTCG chargeable to tax at special rates in India as per DTAA							B12b	
13		Total long-term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]							B13		
C1		Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)							C1		
C2		Income from transfer of virtual digital assets (Item No. B of Schedule VDA)							C2		
C3		Income chargeable under the head "CAPITAL GAINS" (C1 + C2)							C3		
D		Information about deduction claimed against Capital Gains									
1		In case of deduction u/s 54D/54EC /54G/54GA give following details									
a		Deduction claimed u/s 54D									
i		Date of acquisition of original asset				ai	dd/mm/yyyy				
ii		Cost of purchase/ construction of new land or building for industrial undertaking				aii					
iii		Date of purchase of new land or building				aiii	dd/mm/yyyy				
iv		Amount deposited in Capital Gains Accounts Scheme before due date				aiv					
v		Amount of deduction claimed				av					
b		Deduction claimed u/s 54EC									
i		Date of transfer of original asset				bi	dd/mm/yyyy				
ii		Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)				bii					
iii		Date of investment				biii	dd/mm/yyyy				
iv		Amount of deduction claimed				biv					
c		Deduction claimed u/s 54G									
i		Date of transfer of original asset				ci	dd/mm/yyyy				
ii		Cost and expenses incurred for purchase or construction of new asset				cii					

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% <i>Enter value from item 5vi of schedule BFLA, if any.</i>					
2	Short-term capital gains taxable at the rate of 30% <i>Enter value from item 5vii of schedule BFLA, if any.</i>					
3	Short-term capital gains taxable at applicable rates <i>Enter value from item 5viii of schedule BFLA, if any.</i>					
4	Short-term capital gains taxable at DTAA rates <i>Enter value from item 5ix of schedule BFLA, if any.</i>					
5	Long- term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i>					
6	Long- term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i>					
7	Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i>					
8	Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% <i>Enter value from item 15B of schedule SI, if any</i>					

Schedule 112A		From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A													
S. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full Value Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31st January, 2018 - Please enter Full Value of Consideration	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the Long-term capital asset was acquired before 01.02.2018, - Lower of 11 and 6	Fair Market Value per share/unit as on 31st January, 2018	Total Fair Market Value of capital asset as per section 55(2) (ac-(4*10))	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 5 of LTCG Schedule of ITR 6	
(Col. 1)	(Col. 1a)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)	(Col. 8)	(Col. 9)	(Col. 10)	(Col. 11)	(Col. 12)	(Col. 13)	(Col. 14)	
1															
2															
Add rows															
Total															

Schedule 115AD(1)(b)(iii)-Proviso		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													
S. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full Value Consideration -If shares are acquired on or before 31 st day of January, 2018 (Total Sale Value) (4*5) -If shares are Acquired after 31st	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the Long-term capital asset was acquired before 1 st day of February, 2018, - Lower of 11 and 6	Fair Market Value per share/unit as on 31 st day of January, 2018	Total Fair Market Value of capital asset as per section 55(2) (ac-(4*10))	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 8 of LTCG Schedule of ITR 6	

							January 2018 - Please enter Full Value of Consideration.								
(Col. 1)	(Col. 1a)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)	(Col. 8)	(Col. 9)	(Col. 10)	(Col. 11)	(Col. 12)	(Col. 13)	(Col. 14)	
Add rows															
Total															

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

Schedule OS		Income from other sources				
OTHER SOURCES	I	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)				I
	a	Dividends, Gross			1a	
		i	Dividend income other than (ii)		ai	
		ii	Dividend income u/s 2(22)(e)		aii	
	b	Interest, Gross (bi + bii + biii + biv+bv)			1b	
		i	From Savings Bank		bi	
		ii	From Deposits (Bank/ Post Office/ Co-operative) Society)		bii	
		iii	From Income-tax Refund		biii	
		iv	In the nature of Pass through income/Loss		biv	
		v	Others		bv	
c	Rental income from machinery, plants, buildings, etc., Gross			1c		
d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax			1d		
	i	(ai + aii + aiii + aiv + av)			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			diiiv	

	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Dv		
	Ie	Any other income (please specify nature)			
	Sl. No	Nature		Amount	
	1		1		
		Add rows			
2		Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl.no.1)		2	
	a	Income by way of winnings from lotteries, crossword puzzles etc.	2a		
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b		
	i	Cash credits u/s 68	bi		
	ii	Unexplained investments u/s 69	bii		
	iii	Unexplained money etc. u/s 69A	biii		
	iv	Undisclosed investments etc. u/s 69B	biv		
	v	Unexplained expenditure etc. u/s 69C	bv		
	vi	Amount borrowed or repaid on hundi u/s 69D	bvi		
	c	Any other income chargeable at special rate (total of ci to cxviii)	2c		
	i	Dividends received by foreign company chargeable u/s 115A(1)(a)(i)			
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)			
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)			
	iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%			
	v	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%			
	vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)			
	vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)			
	viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)			
	ix	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)			
	x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC			
	xi	Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC			
	xii	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)			
	xiii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)			
	xiv	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)			
	xv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA			
	xvi	Anonymous Donations in certain cases chargeable u/s 115BBC			
	xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF			
	xviii	Income by way of transfer of carbon credits - chargeable u/s 115BBG			
	xix	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. Paragraph EII of Part I of first schedule of Finance Act			
	xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)			

	5	Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTL Income)						
	6	Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTL Income)						
	7	Dividend income chargeable at DTAA Rates						

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	Loss (other than from race horses and amount chargeable to special rate of tax) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4	
i	Loss to be set off (Fill this row only, if computed figure is negative)		(4 of Schedule - HP)	(2vi of item E of Schedule BP)	(6 of Schedule-OS)		
ii	House property	(4 of Schedule HP)					
iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(A38 of Schedule BP)					
iv	Income from life insurance business u/s 115B	(3iv of item 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)					
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)					

CURRENT YEAR LOSS ADJUSTMENT

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	(2e of Schedule OS)				
xvii	Total loss set off					
xviii	Loss remaining after set-off (i – xvii)					

Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years				
Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
ii	Business (excluding Income from Insurance Business, 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)				

BROUGHT FORWARD LOSS ADJUSTMENT

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										
S. No.	Assessment Year	Date of Filing (DD/MM/YY)	House property loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward business loss	Amount as adjusted on account of opting for taxation section 115BAA	Brought forward Business loss available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
CARRY FORWARD OF LOSS	i	2010-11										
	ii	2011-12										
	iii	2012-13										
	iv	2013-14										
	v	2014-15										
	vi	2015-16										
	vii	2016-17										
	viii	2017-18										
	ix	2018-19										
	x	2019-20										
	xi	2020-21										
	xii	2021-22										
	xiii	2022-23										
xiv	Total of earlier year losses b/f											
xv	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)	(2ii of Schedule BFLA)			(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of Schedule BFLA)			(2xiv of Schedule BFLA)
xvi	2023-24 (Current year losses)		(2xviii of Schedule CYLA)	(3xviii of Schedule CYLA)			(B43 of Schedule BP, if -ve)	(C49 of Schedule BP, if -ve)	4b 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)

	xvi i	Current year loss distributed among the unit-holder (Applicable for Investment fund only)								
	xvii i	Current year losses to be carried forward (xvi-xvii)								
	xix	Total loss Carried forward to future years (xiv-xv+xviii)								

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

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		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		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	ARN (Donation Reference Number)	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 (drop down to be provided)	Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
i							
ii							
Total donation							

Schedule RA		Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(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) [Infrastructure facility]	a1	Undertaking no. 1	(item 30 of Form No. 10CCB of the undertaking)	
			a2	Undertaking no. 2	(item 30 of Form No. 10CCB of the undertaking)	
	b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	b1	Undertaking no. 1	(item 30 of Form No. 10CCB of the undertaking)	
			b2	Undertaking no. 2	(item 30 of Form No. 10CCB of the undertaking)	
	c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant]	c1	Undertaking no. 1	(item 30 of Form No. 10CCB of the undertaking)	
			c2	Undertaking no. 2	(item 30 of Form No. 10CCB of the undertaking)	
	d	Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1+ c2)				d

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

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 No. 10CCB of the undertaking)
			a2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
	b	Deduction in respect of undertaking located in Himachal Pradesh	b1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
			b2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
	c	Deduction in respect of undertaking located in Uttarakhand	c1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
			c1	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)

d Deduction in respect of undertaking located in North-East				
da	Assam	da1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		da2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
db	Arunachal Pradesh	db1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		db2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
dc	Manipur	dc1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		dc2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
dd	Mizoram	dd1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		dd2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
de	Meghalaya	de1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		de2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
df	Nagaland	df1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		df2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
dg	Tripura	dg1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		dg2	Undertaking no. 2	(30 of Form No. 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	(d of Schedule 80-IA)	f	80-IAB
	g	80-IAC		h	80-IB (e of Schedule 80-IB)
	i	80-IBA		j	80-IC/ 80-IE (e of Schedule 80-IC/ 80-IE)
	k	80JJA		l	80JJAA [Sl.no. 5I(eiv) + 5II of Annexure to Form 10DA]

	m	80LA(1)	<i>(9 of Annexure to Form 10CCF)</i>	n	80LA(1A)	<i>(9 of Annexure to Form 10CCF)</i>		
	o	80M- Details of distribution of dividend as provided in e-filing utility		p	80-PA			
Total Deduction under Part C (total of e to p)							2	
3	Total deductions under Chapter VI-A (1 + 2)						3	

Schedule SI		Income chargeable to tax at special rates [Please see instructions] for section and rate of tax]				
SI No	Section/Description	<input type="checkbox"/>	Special rate (%)	Income		
				(i)	Tax thereon (ii)	
1	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)	<input type="checkbox"/>	15	<i>(5vi of Schedule BFLA)</i>		
2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	<i>(part of 5vii of Schedule BFLA)</i>		
3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	<i>(part of 5x of Schedule BFLA)</i>		
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	<i>(part of 5x of Schedule BFLA)</i>		
5	115AB (LTCG for non-resident on units referred in section 115AB)	<input type="checkbox"/>	10	<i>(part of 5x of Schedule BFLA)</i>		
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	<i>(part of 5x of Schedule BFLA)</i>		
7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10	<i>(part of 5x of Schedule BFLA)</i>		
8	112 (LTCG on others)	<input type="checkbox"/>	20	<i>(5xi of Schedule BFLA)</i>		
9	112A (LTCG on sale of shares or units on which STT is paid) or section 115AD(1)(b)(iii)-Proviso	<input type="checkbox"/>	10	<i>(5x) of Schedule BFLA)</i>		
10	STCG chargeable at special rates in India as per DTAA	<input type="checkbox"/>		<i>(part of 5ix of Schedule BFLA)</i>		
11	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		<i>(part of 5xii of Schedule BFLA)</i>		
12	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.50	<i>(5iii of Schedule BFLA)</i>		
13a	115AC ((Income by way of interest received by non-resident from bonds purchased in foreign currency)	<input type="checkbox"/>	10	<i>(part of 2cx of Schedule OS)</i>		
13b	115AC (Income by way of Dividend received by non-resident on GDR purchased in foreign currency)	<input type="checkbox"/>	10	<i>(part of 2cxi of Schedule OS)</i>		
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	<i>(2a of Schedule OS)</i>		
15	115BBH- Tax on Income from Virtual Digital asset					
	A Income under head business or profession	<input type="checkbox"/>	30	<i>(3f of Schedule BP)</i>		
	B Income under head Capital Gain	<input type="checkbox"/>	30	<i>(C2 of Schedule CG)</i>		
16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	<i>(2b of Schedule OS)</i>		

SPECIAL RATES OF TAXATION

17	115A(1)(b)(A) and 115A(1)(b)(B) (Income of a foreign company from Royalty & Fees for Technical Services)	<input type="checkbox"/>	10	(part of 2cxix of Schedule OS)
18	115BBF (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	(2cxvii of Schedule OS)
19	115BBG (Income from transfer of carbon credits)			
a	Income under head business or profession	<input type="checkbox"/>	10	(3e of Schedule BP)
b	Income under head other sources	<input type="checkbox"/>	10	(2cxviii of Schedule OS)
20	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2e of Schedule OS)
21	Pass Through Income in the nature of Short-term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)
22	Pass Through Income in the nature of Short-term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)
23	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 10% u/s 112A	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
24	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)
25	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 10% other than section 112A	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
26	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(2d of Schedule OS)
27	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)	<input type="checkbox"/>	10	(2cx of Schedule OS)
28	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. Paragraph EII of Part I of first schedule of Finance Act	<input type="checkbox"/>	50	(2cxix of Schedule OS)
29	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(part of 2c of Schedule OS)
			Total	

Schedule IF		Information regarding investment in unincorporated entities							
ENTITIES IN WHICH INVESTMENT IS HELD		Number of entities in which investment is held							
Sl. No.	Name of the entity	Type of the entity	PAN of the entity	Whether the entity is liable for audit? (Yes/No)	Whether section 92E is applicable to entity? (Yes/No)	Percentage Share in the profit of the entity	Amount of share in the profit		Capital balance on 31st March in the entity
							i	ii	
1									
2									
3									
4	Total								

Schedule EI		Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)							
EXEMPT INCOME	1	Interest income					1		
	2	i	Gross Agricultural receipts (other than income to be excluded under rules 7A, 7B or 8)			i			
		ii	Expenditure incurred on agriculture			ii			
		iii	Unabsorbed agricultural loss of previous eight assessment years			iii			
		iv	Agricultural income portion relating to rules 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)			iv			
		v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)						2
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)							
		a	Name of district along with pin code in which agricultural land is located						
		b	Measurement of agricultural land in Acre						
		c	Whether the agricultural land is owned or held on lease (drop down to be provided)						
		d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)						
	3	Other exempt income (please specify) (3a+3b)					3		
a	Income u/s 10(23FB), 10(23FBA), 10(23FC), 10(23FCA), 10(23FE), 10(23FF), 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed)			3a					
	Add row option and dropdown to be provided in utility								
b	Any other Income (Specify nature) – Add row option to be provided in utility			3b					
4	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)		
5	Pass through income not chargeable to tax (Schedule PTI)					5			
6	Total (1+2+3+4+5)					6			

Schedule PTI		Pass Through Income details from business trust or investment fund as per section 115UA, 115UB									
PASS THROUGH INCOME	S.No	Invested in section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	S.No	Head of income	Current year income	Share of Current year loss distributed by Investment fund	Net Income/ Loss 9=7-8	TDS on such amount, if any	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	1.	(drop down to be provided)				i	House property				
						ii	Capital Gains				
						A	Short-term				
						Ai	Section 111A				
						Aii	Others				
						B	Long-term				
						Bi	Section				

						112A					
						Bii	Section other than 112A				
						iii	Other Sources				
						A	Dividend				
						B	Others				
						iv	Income claimed to be exempt				
						A	u/s 10(23FBB)				
						B	u/s				
						C	u/s				
2.						i	House property				
						ii	Capital Gains				
						a	Short-term				
						ai	Section 111A				
						aii	Others				
						b	Long-term				
						bi	Section 112A				
						bii	Other than 112A				
						iii	Other Sources				
						a	Dividend				
						b	Others				
						iv	Income claimed to be exempt				
						a	u/s 10(23FBB)				
						b	u/s				
						c	u/s				
NOTE ►	Please refer to the instructions for filling out this schedule.										

Schedule 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-4 P and L) / (enter item 56 of Part A- P&L Ind AS) (as applicable)		
	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 and 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 and loss under the head "items that will not be reclassified to profit and loss"	8f		
g	Amounts credited to the statement of profit and 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		
a	Deemed total income u/s 115JB from Units located in IFSC, if any	9a		
b	Deemed total income u/s 115JB from other Units (9-9a)	9b		
10	Tax payable under section 115JB [9% of (9a)+ 15% of (9b)]		10	

Schedule MATC		Computation of tax credit under section 115JAA					
1	Tax under section 115JB in assessment year 2023-24 (1d of Part-B-TTI)					1	
2	Tax under other provisions of the Act in assessment year 2023-24 (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]						
MAT CREDIT	S.No	Assessment Year	MAT Credit			MAT Credit Utilised during the Current Year	Balance MAT Credit Carried Forward
		(A)	Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3)=(B2)-(B1)	(C)	(D)= (B3) – (C)
	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						
	xii	2019-20						
	xiii	2020-21						
	xiv	2021-22						
	xv	2022-23						
	xvi	2023-24[(SI no 1-SI no 2 of) -(SI No 6c -2f of Schedule Part B-TTI, only if positive)]						
	xvii	Total						
5	Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xvii]						5	
6	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xvii]						6	

Schedule- BBS**Details of tax on distributed income of a domestic company on buy back of shares**

S 1	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
				(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)
11	Name of Bank and Branch						
12	BSR Code						
13	Serial number of challan						
14	Amount deposited						

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

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

Schedule TR		Summary of tax relief claimed for taxes paid outside India (available only in case of resident)				
TAX RELIEF FOR TAX PAID OUTSIDE INDIA	1	Details of Tax relief claimed				
		Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Section under which relief claimed (specify 90, 90A or 91)
		(a)	(b)	(c)	(d)	(e)
		Total				
	2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				2
	3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3
	4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4 Yes/No
		a	Amount of tax refunded	b	Assessment year in which tax relief allowed in India	
NOTE ▶ Please refer to the instructions for filling out this schedule.						

Schedule FA		Details of Foreign Assets and Income from any source outside India										
A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December, 2022												
ASSETS	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December, 2022												
Sl. No.	Country Name and code	Zip Cod e	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	2a	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December, 2022												
Sl No	Country Name and code	Zip Cod e	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December, 2022 and which has not been included in A to D above.												
Sl No	Name of the Institution which the account is held on	Address in of the Instituti on	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investme nt during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, this return	Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is your hands?	If (8) is yes, Income derived from the trust	Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

(i)												
(ii)												
G	Details of any other income derived from any source outside India which is not included in, (i) items A to F above and, (ii) income under the head business or profession											
Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)												
NOTE ► Please refer to instructions for filling out this schedule												

SCHEDULE SH-1	SHAREHOLDING OF UNLISTED COMPANY (other than a company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or a company limited by guarantee under section 3(2) of Companies Act, 2013 or a start-up for which Schedule SH-2 is to be filled up)											
If you are an unlisted company, please furnish the following details:-												
Details of shareholding at the end of the previous year												
Name of the shareholder	Residential status in India	Type of share	PAN/Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received	Face value per share	Issue Price per share	Amount received	Proposed issue price
Details of equity share application money pending allotment at the end of the previous year												
Name of the applicant	Residential status in India	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Application money received	Face value per share	Issue Price per share	Amount received	Face value per share	Issue Price per share	Amount received
Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year												
Name of the shareholder	Residential status in India	Type of share	PAN/Aadhaar No.	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of allotment	Date on which cease to be shareholder	Mode of cessation	In case of transfer/sale, PAN of the new shareholder	

SCHEDULE SH-2	SHAREHOLDING OF START-UPS											
If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following details of shareholding:-												
Details of shareholding as at the end of the previous year												
Name of the shareholder	Category of shareholder (drop down to be provided-non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Share premium			
Details of share application money pending allotment as at the end of the previous year												

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 and 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.

Schedule AL-2 Assets and liabilities as at the end of the year (applicable for start-ups only)

If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following information for the period from the date of incorporation upto end of the year:-

DETAILS OF ASSETS AND LIABILITIES	A Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation							
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)	Whether transferred on or before the end of the previous year, if Yes date of transfer	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	(i)							
	(ii)							
	B Details of land or building or both not being a residential house acquired since incorporation							
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)	Whether transferred on or before the end of the previous year, if Yes date of transfer	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	(i)							
	C Details of Loans and Advances made since incorporation (If lending of money is not assessee's substantial business)							
Name of person	PAN	Date on which loans and advances has been made	Amount of loans and advances	Amount	Whether loans and advances has been repaid, if Yes date of such repayment	Closing balance as at the end of the previous year, if any	Rate of interest, if any	
D Details of capital contribution made to any other entity since incorporation								
Name of entity	PAN	Date on which capital contribution has been made	Amount of contribution	Amount withdrawn, if any	Amount of profit/loss/dividend/ interest debited or credited	Closing balance as at the end of the previous year, if any		
E Details of acquisition of shares and securities								
Name of company/entity	PAN	Type of shares/securities	Number of shares/securities acquired	Cost of acquisition	Date of acquisition	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any	
F Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation								
Particulars of asset	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer			
G Details of Jewellery 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	
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		
DETAILS OF GST	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed	
	(1)	(2)	(3)	
NOTE ▶ Please furnish the information above for each GSTIN No. separately				

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 w/s 44AB)	
Foreign Transaction	Currency	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)	
	2	Profits and gains from business or profession	
	i	Profits and gains from business other than speculative business and specified business (A 38 of Schedule BP) (enter nil if loss)	2i
	ii	Profits and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	2ii

	iii	Profits and gains from specified business (3(iii) of Table E Schedule BP)(enter nil if loss and take the figure to schedule CFL)	2iii		
	iv	Income chargeable to tax at special rates (3d, 3e, 3f & 4b of Table E 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)	3biv		
	c	Sum of Short-term/Long-term capital gains (3av + 3biv) (enter nil if loss)			3c
	d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)			3d
	e	Total capital gains (3c + 3d)			3e
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 + 3e + 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) (Also total of (ii, iii, v to xv of column 5 of Schedule CYLA+4b+2iv)				7
8	Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)				8
9	Gross Total income (7 – 8) (Also total of (i,ii,iv to xiv of column 5 of schedule BFLA+4b+2iv)				9
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9				10
11	Deductions under Chapter VI-A				
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto total of (i, ii, iv, v, viii, xiii, xiv) of column 5 of Schedule BFLA]		11a	
	b	Part-C of Chapter VI-A [2 of Schedule VI-A]		11b	
	c	Total (11a + 11b) [limited upto (9-10)]		11c	

12	Deduction u/s 10AA (Total 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(2v of Schedule EI)	16	
17	Losses of current year to be carried forward (total of xviii 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 16(ii) of Schedule SI	2di			
					2g(ii)			
			ii	On [(2c) – (16(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		