

FORM 3	ITR-	INDIAN INCOME TAX RETURN	Assessment Year							
		(For individuals and HUFs having income from profits and gains of business or profession)								
		(Please see rule 12 of the Income-tax Rules,1962)		2	0	2	6	-	2	7

PERSONAL INFORMATION	(A1) First name		(A2) Middle name		(A3) Last name		(A4) PAN				
	Addresses to be provided for communication purposes:							(A14) Status (Tick) <input type="checkbox"/>			
	Primary Address: (A5a) Flat/Door/Block No. (A6a) Name Of Premises/Building/Village (A7a) Road/Street/Post Office (A9a) Area/locality (A10a) Town/City/District (A11a) State (A12a) PIN code/ZIP code (A13a) Country							<input type="checkbox"/> Individual <input type="checkbox"/> HUF			
								(A15) Date of Commencement of Business (DD/MM/YYYY)			
	Secondary Address: (A5b) Flat/Door/Block No. (A6b) Name Of Premises/Building/Village (A7b) Road/Street/Post Office (A9b) Area/locality (A10b) Town/City/District (A11b) State (A12b) PIN code/ZIP code (A13b) Country							(A16) Aadhaar Number (12 digits)			
	Details to be provided for communication purposes:										
	(A17) Residential/Office Phone Number with STD code/Primary Mobile No. of the taxpayer					(A8) Date of Birth/Formation (DD/MM/YYYY)			Secondary Mobile No.		
	(A18) Primary Email ID of the taxpayer					Secondary Email ID					
Due Date for filing return of income [Dropdown to be provided] :											
A(19) (ai)	1. 31st August 2. 31st October 3. 30th November										
	(A19) (a) Filed u/s (Tick)					<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- After condonation of delay					
Or Filed in response to notice u/s					<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C						
FILING STATUS	A19(b) Do you have income from business or profession for current Assessment Year? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No										
	(I) If answer to A19(b) is Yes, have you filed ITR 3/4 and have filed form10IEA within due date for any earlier assessment year for choosing old tax regime? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No										
	(A) If answer to (I) is yes, then <ul style="list-style-type: none"> i. Furnish form 10IEA acknowledgement number and assessment year for which this form for choosing old tax regime was filed. ii. Have you filed ITR 3/4 in past and have re-entered new tax regime by filing form 10IEA for any assessment year subsequent to assessment year in which first form 10IEA was filed for choosing old tax regime? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No 										

	<p>(a) If answer to (I)(A)(ii) is Yes, provide the acknowledgement number of second form 10IEA and assessment year for which this form for choosing new tax regime was filed, and furnish ITR in new tax regime.</p> <p>(b) If answer to (I)(A)(ii) is No, have you furnished form 10IEA for re-entering in new tax regime in current assessment year? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(b)(i) If yes, then provide the acknowledgement number of form 10IEA and furnish ITR in new tax regime,</p> <p>(b)(ii) If No, then furnish ITR in old tax regime.</p> <p>(B) If answer to (I) is No, have you furnished form 10IEA within due date for current assessment year for choosing old tax regime? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>i. If answer to (I)(B) is Yes, provide the acknowledgement number of form 10IEA, and then furnish return in old tax regime,</p> <p>ii. If answer to (I)(B) is No, furnish ITR in new tax regime.</p> <p>(II) If answer to A19(b) is No, do you wish to opt for old tax regime for the current Assessment Year? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Note- The default regime under section 115BAC(1A) is the 'new regime'. 'Old regime' can be chosen by opting out of new regime u/s. 115BAC(6) by filing form 10IEA, which should be exercised on or before the due date for furnishing the return of income u/s 139(1).</p>	
(c)	<p>Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? – (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please furnish following information</p> <p>[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]</p>	
(ci)	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)	Amount (Rs) (If Yes)
(cii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakh for travel to a foreign country for yourself or for any other person? (Yes/No)	Amount (Rs) (If Yes)
(ciii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	Amount (Rs) (If Yes)
(civ)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)	(Tick) o Yes o No
(d)	If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)	/ /
(e)	If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b), enter Unique Number/Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement	(unique number) / /
(f)	Residential Status in India (for individuals) (Tick applicable option)	
	A. Resident	<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)]
		<input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]
		<input type="checkbox"/> You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section (6)(1)(c)]
		<input type="checkbox"/> You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or

				b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section (6)(1)(c)]
			B. Resident but not Ordinarily Resident	<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]
				<input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]
				<input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)]
				<input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]
			C. Non-resident	<input type="checkbox"/> You were a non-resident during the previous year.
				(i) Please specify the jurisdiction(s) of residence during the previous year -
			S.No.	Jurisdiction of residence
			1	
			2	
				(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -
			Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)
			Residential Status in India (for HUF) (Tick applicable option)	<input type="checkbox"/> Resident resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident
(g)			Do you want to claim the benefit under section 115H? (applicable in case of resident)	<input type="checkbox"/> Yes <input type="checkbox"/> No
(h)			Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)
(i)			Whether this return is being filed by a representative assessee? (Tick) <input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, furnish following information -
	(1)	Name of the representative assessee		
	(2)	Email-ID of the representative assessee		
	(3)	Contact number of the representative assessee		
(j)			Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No
			If yes, please furnish following information -	
	Name of Company	Type of Company	PAN	Whether its shares are listed or unlisted
				Director Identification Number (DIN)
(k)			Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information
	Name of Firm		PAN	

(l)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No													
	If yes, please furnish following information in respect of equity shares													
	Name of company	Type of Company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance	
				No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
(m)	In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No													

	In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No please provide details of		
(n)	(a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i) (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).		
(o)	Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(p)	Whether you are an FPI? Yes/No If yes, please provide SEBI Regn. No		
(q)	Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more)		
	LEI Number		Valid upto date

AUDIT INFORMATION	A20	a1	Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
		a2	Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBC/44BBD <input type="checkbox"/> Yes <input type="checkbox"/> No		
		a2i	Please select the range of total sales/turnover/gross receipts of business <input type="checkbox"/> Up to Rs. 1 crore <input type="checkbox"/> More than Rs. 1 crore and up to Rs. 10 crores <input type="checkbox"/> More than Rs. 10 crores		
		a2ii	If "More than Rs. 1 crore and up to Rs. 10 crores" option is selected at a2i, please select the percentage of amounts received in cash & non a/c payee cheque/ bank draft out of the aggregate receipts during the previous year <input type="checkbox"/> Up to 5% <input type="checkbox"/> More than 5% (Note: If this percentage is more than 5%, you are liable for audit u/s. 44AB)		
		a2iii	If "More than Rs. 1 crore and up to Rs. 10 crores" option is selected at a2i, please select the percentage of payments made in cash & non a/c payee cheque/ bank draft out of the aggregate payments made during the previous year <input type="checkbox"/> Up to 5% <input type="checkbox"/> More than 5% (Note: If this percentage is more than 5%, you are liable for audit u/s. 44AB)		
		(b)	Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
			If Yes is selected at (b), mention by virtue of which of the following conditions:		
		(bi)	Sales, turnover or gross receipts exceeds the limits specified under section 44AB (Tick) <input checked="" type="checkbox"/>		
		(bii)	Assessee falling u/s 44AD/44ADA/44AE/44BB but not offering income on presumptive basis (Tick applicable section) <input checked="" type="checkbox"/> <input type="checkbox"/> 44AD, <input type="checkbox"/> 44ADA, <input type="checkbox"/> 44AE, <input type="checkbox"/> 44BB		
		(biii)	Others (Tick) <input checked="" type="checkbox"/>		
		(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below		
			(1)	Date of furnishing of audit report (DD/MM/YYYY)	
			(2)	Acknowledgement number of the audit report	
			(3)	Name of the auditor (proprietorship/ firm)	
			(4)	PAN/ Aadhaar No. of the proprietorship/ firm	
	(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	
				<u>Date of furnishing the audit report?</u> DD/MM/YY	
	(diii)	If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under:			
		Sl. No.	Section Code	Date (DD/MM/YYYY)	
				Acknowledgement number	
	(e)	If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?			
		Act and section	(DD/MM/YY)	Act and section (DD/MM/YY)	

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

Part A-BS		BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2026 OF THE PROPRIETARY BUSINESS OR PROFESSION (fill items below in a case where regular books of account are maintained, otherwise fill item 6)			
SOURCES OF FUNDS	1 Proprietor's fund				
	a	Proprietor's capital			a
	b	Reserves and Surplus			
		i Revaluation Reserve	bi		
		ii Capital Reserve	bii		
		iii Statutory Reserve	biii		
		iv Any other Reserve	biv		
		v Total (bi + bii + biii + biv)			bv
	c	Total proprietor's fund (a + bv)			1c
	2 Loan funds				
	a	Secured loans			
		i Foreign Currency Loans	ai		
		ii Rupee Loans			
		A From Banks	iiA		
		B From others	iiB		
		C Total (iiA + iiB)	iiC		
		iii Total (ai + iiC)			aiii
	b	Unsecured loans (including deposits)			
		i From Banks	bi		
		ii From others	bii		
	iii Total (bi + bii)			biii	
c	Total Loan Funds (aiii + biii)			2c	
3 Deferred tax liability				3	
4 Advances					
i	From persons specified in section 40A(2)(b) of the I. T. Act	i			
ii	From others	ii			
iii	Total Advances (i + ii)			4iii	
5 Sources of funds (1c + 2c +3+4iii)				5	

APPLICATION OF FUNDS	1 Fixed assets			
	a	Gross: Block	1a	
	b	Depreciation	1b	
	c	Net Block (a – b)	1c	
	d	Capital work-in-progress	1d	
	e	Total (1c + 1d)	1e	
	2 Investments			
	a	Long-term investments		
	i	Government and other Securities - Quoted	ai	
	ii	Government and other Securities – Unquoted	a ii	
	iii	Total (ai + a ii)	a iii	
	b	Short-term investments		
	i	Equity Shares, including share application money	bi	
	ii	Preference Shares	b ii	
	iii	Debentures	b iii	
	iv	Total (bi + b ii + b iii)	b iv	
	c	Total investments (a iii + b iv)	2c	
	3 Current assets, loans and advances			
	a	Current assets		
	i	Inventories		
	A	Stores/consumables including packing material	iA	
	B	Raw materials	iB	
	C	Stock-in-process	iC	
	D	Finished Goods/Traded Goods	iD	
	E	Total (iA + iB + iC + iD)	iE	
	ii	Sundry Debtors	a ii	
	iii	Cash and Bank Balances		
	A	Cash-in-hand	iiiA	
	B	Balance with banks	iiiB	
	C	Total (iiiA + iiiB)	iiiC	
	iv	Other Current Assets	a iv	
	v	Total current assets (iE + a ii + iiiC + a iv)	a v	
	b	Loans and advances		
	i	Advances recoverable in cash or in kind or for value to be received	bi	
	ii	Deposits, loans and advances to corporates and others	b ii	
	iii	Balance with Revenue Authorities	b iii	
	iv	Total (bi + b ii + b iii)	b iv	
	c	Total of current assets, loans and advances (a v + b iv)	3c	
	d	Current liabilities and provisions		
	i	Current liabilities		
	A	Sundry Creditors	iA	
B	Liability for Leased Assets	iB		
C	Interest Accrued on above	iC		
D	Interest accrued but not due on loans	iD		

NO ACCOUNT CASE		E	Total (iA + iB + iC + iD)		iE		
		ii	Provisions				
		A	Provision for Income Tax	iiA			
		B	Provision for Leave encashment/Superannuation/Gratuity	iiB			
		C	Other Provisions	iiC			
		D	Total (iiA + iiB + iiC)		iiD		
		iii	Total (iE + iiD)		diii		
		e	Net current assets (3c – diii)		3e		
	4	a	Miscellaneous expenditure not written off or adjusted	4a			
		b	Deferred tax asset	4b			
		c	Profit and loss account/ Accumulated balance	4c			
		d	Total (4a + 4b + 4c)		4d		
		5	Total, application of funds (1e + 2c + 3e + 4d)		5		
	6	In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31 st day of March, 2026, in respect of business or profession)					
		a	Amount of total sundry debtors		6a		
	b	Amount of total sundry creditors		6b			
	c	Amount of total stock-in-trade		6c			
	d	Amount of the cash balance		6d			

Part A- Manufacturing Account		Manufacturing Account for the financial year 2025-26 (fill items 1 to 3 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)				
	1	Debits to manufacturing account				
		Opening Inventory				
	A	i	Opening stock of raw-material	i		
		ii	Opening stock of Work in progress	ii		
		iii	Total (i + ii)		Aiii	
	B	Purchases (net of refunds and duty or tax, if any)			B	
	C	Direct wages			C	
	D	Direct expenses (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 2025-26 (fill items 4 to 12 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)			
CREDITS TO TRADING ACCOUNT	4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
	i	Sale of goods	i		
	ii	Sale of services	ii		
	iii	Other operating revenues (specify nature and amount)			
	a		iiia		
	b		iiib		
	c	Total (iiia + iiib)	iiic		
	iv	Total (i + ii + iiic)			Aiv
	B	Gross receipts from Profession			B
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
	i	Union Excise duties	i		
	ii	Service tax	ii		
	iii	VAT/ Sales tax	iii		
iv	Central Goods & Service Tax (CGST)	iv			
v	State Goods & Services Tax (SGST)	v			
vi	Integrated Goods & Services Tax (IGST)	vi			
vii	Union Territory Goods & Services Tax (UTGST)	vii			
viii	Any other duty, tax and cess	viii			
ix	Total (i + ii + iii + iv + v + vi + vii + viii)			Cix	
D	Total Revenue from operations (Aiv + B + Cix)			4D	
5	Closing Stock of Finished Goods			5	
6	Total of credits to Trading Account (4D + 5)			6	
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	9i		
	ii	Power and fuel	9ii		
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	9iii		
	10	Duties and taxes, paid or payable, in respect of goods and services purchased			
	i	Custom duty	10i		
	ii	Counter veiling duty	10ii		
	iii	Special additional duty	10iii		
	iv	Union excise duty	10iv		
	v	Service tax	10v		
	vi	VAT/ Sales tax	10vi		
	vii	Central Goods & Service Tax (CGST)	10vii		
viii	State Goods & Services Tax (SGST)	10viii			
ix	Integrated Goods & Services Tax (IGST)	10ix			
x	Union Territory Goods & Services Tax (UTGST)	10x			
xi	Any other tax, paid or payable	10xi			

	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii	
11		Cost of goods produced – Transferred from Manufacturing Account	11	
12		Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)	12	
12a		Turnover from Intraday Trading	12a	
12b		Income from Intraday Trading - transferred to Profit and Loss account	12b	
12c		Turnover from Futures & Options Trading	12c	
12d		Income from Futures & Options Trading - transferred to Profit and Loss account	12d	

Part A-P & L		Profit and Loss Account for the financial year 2025-26 (fill items 13 to 60 & 66 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)			
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b+12d)			13
	14	Other income			
		i	Rent	i	
		ii	Commission	ii	
		iii	Dividend income	iii	
		iv	Interest income	iv	
		v	Profit on sale of fixed assets	v	
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	
		vii	Profit on sale of other investment	vii	
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	
		x	Agricultural income	x	
		xi	Any other income (specify nature and amount)		
			a	xia	
		b	xib		
		C	Total (xia + xib)	xic	
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii
	15	Total of credits to profit and loss account (13+14xii)			15
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward			16
	17	Consumption of stores and spare parts			17
	18	Power and fuel			18
	19	Rents			19
	20	Repairs to building			20
	21	Repairs to machinery			21
	22	Compensation to employees			
		i	Salaries and wages	22i	
		ii	Bonus	22ii	
		iii	Reimbursement of medical expenses	22iii	
	iv	Leave encashment	22iv		
	v	Leave travel benefits	22v		
	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		

	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)			22xi
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiia	Yes / No	
		If Yes, amount paid to non-residents	xiib		
23	Insurance				
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v
24	Workmen and staff welfare expenses				24
25	Entertainment				25
26	Hospitality				26
27	Conference				27
28	Sales promotion including publicity (other than advertisement)				28
29	Advertisement				29
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			30iii
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			31iii
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			32iii
33	Hotel, boarding and Lodging				33
34	Traveling expenses other than on foreign traveling				34
35	Foreign travelling expenses				35
36	Conveyance expenses				36
37	Telephone expenses				37
38	Guest House expenses				38
39	Club expenses				39
40	Festival celebration expenses				40
41	Scholarship				41
42	Gift				42
43	Donation				43
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty	44i		
	ii	Service tax	44ii		

	iii	VAT/ Sales tax	44iii		
	iv	Cess	44iv		
	v	Central Goods & Service Tax (CGST)	44v		
	vi	State Goods & Services Tax (SGST)	44vi		
	vii	Integrated Goods & Services Tax (IGST)	44vii		
	viii	Union Territory Goods & Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)	44x		
	45	Audit fee		45	
	46	Other expenses (specify nature and amount)			
	i		i		
	ii		ii		
	iii	Total (i + ii)		46iii	
	47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)			
	i1		47 i1		
	i2		47 i2		
	i3		47 i3		
	i	Rows can be added as required Total (47i1+47i2+47i3)	47i		
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)	47ii		
	iii	Others (amounts less than Rs. 1 lakh)	47iii		
	iv	Total Bad Debt (47i + 47ii + 47iii)		47iv	
	48	Provision for bad and doubtful debts		48	
	49	Other provisions		49	
	50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47 iv + 48 + 49)]		50	
	51	Interest			
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		51iii	
	52	Depreciation and amortization		52	
	53	Net profit before taxes (50 – 51iii – 52)		53	
	54	Provision for current tax		54	
	55	Provision for Deferred Tax		55	
	56	Profit after tax (53 - 54 - 55)		56	
	57	Balance brought forward from previous year		57	
	58	Amount available for appropriation (56 + 57)		58	
	59	Transferred to reserves and surplus		59	
	60	Balance carried to balance sheet in proprietor's account (58 – 59)		60	
	61	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD			
		SR.NO	Name of Business	Business code	Description
		(i)	Gross Turnover or Gross Receipts (iA + iB + iC) (61i limited to Rs.2 Crores, however if 61iB + 61iC is less than or equal to 5% of 61i then the limit under 61i is extended to Rs.3 Crores.)	61i	

		A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	ia				
		B	Receipts in Cash	ib				
		C	Any mode other than A and B	ic				
	(ii)	Presumptive Income under section 44AD (iiA + iiB)				61ii		
		A	6% of 61iA, or the amount claimed to have been earned, whichever is higher	iiA				
		B	8% of (61iB+61iC), or the amount claimed to have been earned, whichever is higher	iiB				
<p><i>NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of account and have a tax audit under section 44AB</i></p>								
<p>62 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA</p>								
	SR.NO	Name of Business/Profession		Business code	Description			
	(i)	Gross Receipts (62i limited to Rs.50 Lakh, however if 62iB + 62iC is less than or equal to 5% of 62i then limit under 62i is extended to Rs.75 Lakh)				62i		
		A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date	ia				
		B	Receipts in Cash	ib				
		C	Any mode other than A and B	ic				
	(ii)	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher)				62ii		
<p><i>NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of account and have a tax audit under section 44AB</i></p>								
<p>63 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE</p>								
	SR.NO	Name of Business		Business code	Description			
		<u>Registration No. of goods carriage</u>	<u>Whether owned/leased/hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/leased/hired by assessee</u>	<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>		
	(i)	(1)	(2)	(3)	(4)	(5)		
	(a)							
	(b)							
<p>Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)</p>								
	Total							
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]				63(ii)		
<p><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 account and have a tax audit under section 44AB</i></p>								
NO ACCOUNT CASE	<p>64 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2025-26 in respect of business or profession -</p>							
	(i)	For assessee carrying on Business						
	a	Gross receipts (a1 + a2)				ia		
		1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			a1		
		2	Any other mode			a2		
	b	Gross profit				ib		
	c	Expenses				ic		
d	Net profit					64i		

	(ii) For assessee carrying on Profession		
	a Gross receipts (a1 + a2)	iii a	
	1 Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	a1	
	2 Any other mode	a2	
	b Gross profit	iib	
	c Expenses	iic	
	d Net profit		64ii
	(iii) Total profit (64i + 64ii)		64iii
65	i Turnover from speculative activity		65i
	ii Gross Profit		65ii
	iii Expenditure, if any		65iii
	iv Net income from speculative activity (65ii-65iii)		65iv
66	In case of Non-Resident, if the total income comprises of profits and gains from business referred to in sections 44B, 44BB, 44BBA, 44BBC, 44BBD, furnish the following information		
	i Gross receipts / Turnover		66i
	ii Net profit		66ii

Part A-OI		Other Information (mandatory if liable for audit under section 44AB; for others, fill if applicable)	
OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash	
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI (3) of Schedule ICDS]	3a
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI(4) of Schedule ICDS]	3b
	4	Method of valuation of closing stock employed in the previous year	
	a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	<input type="checkbox"/>
	b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	<input type="checkbox"/>
	c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d
	e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e
	5	Amounts not credited to the profit and loss account, being -	
	a	the items falling within the scope of section 28	5a
	b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b
	c	escalation claims accepted during the previous year	5c
	d	any other item of income	5d
	e	capital receipt, if any	5e
	f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f
	6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses	
a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	
b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b	

	c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c		
	d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d		
	e	Amount of discount on a zero-coupon bond [36(1)(iiia)]	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)(viiia)]	6m		
	n	Amount transferred to any special reserve [36(1)(viii)]	6n		
	o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o		
	p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p		
	q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q		
	r	Any other disallowance	6r		
	s	Total amount disallowable under section 36 (total of 6a to 6r)		6s	
7		Amounts debited to the profit and loss account, to the extent disallowable under section 37			
	a	Expenditure of capital nature [37(1)]	7a		
	b	Expenditure of personal nature [37(1)]	7b		
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c		
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d		
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e		
	f	Any other penalty or fine	7f		
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g		
	h	Amount of any liability of a contingent nature	7h		
	i	Any other amount not allowable under section 37	7i		
	j	Total amount disallowable under section 37 (total of 7a to 7i)		7j	
8	A	Amounts debited to the profit and loss account, to the extent disallowable under section 40			
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa		
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab		

	c	Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac		
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad		
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae		
	f	Amount paid as wealth tax [40(a)(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)		8Aj	
	B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year		8B	
9		Amounts debited to the profit and loss account, to the extent disallowable under section 40A			
	a	Amounts paid to persons specified in section 40A(2)(b)	9a		
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b		
	c	Provision for payment of gratuity [40A(7)]	9c		
	d	Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d		
	e	Any other disallowance	9e		
	f	Total amount disallowable under section 40A (total of 9a to 9e)		9f	
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	da	Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing	10da		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	10h		
	i	Total amount allowable under section 43B (total of 10a to 10h)		10i	

11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B			
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b	
	c	Any sum payable to an employee as bonus or commission for services rendered	11c	
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d	
	da	Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da	
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e	
	f	Any sum payable towards leave encashment	11f	
	g	Any sum payable to the Indian Railways for the use of railway assets	11g	
	h	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	11h	
i	Total amount disallowable under Section 43B (total of 11a to 11h)		11i	
12	Amount of credit outstanding in the accounts in respect of			
a	Union Excise Duty	12a		
b	Service tax	12b		
c	VAT/sales tax	12c		
d	Central Goods & Service Tax (CGST)	12d		
e	State Goods & Services Tax (SGST)	12e		
f	Integrated Goods & Services Tax (IGST)	12f		
g	Union Territory Goods & Services Tax (UTGST)	12g		
h	Any other tax	12h		
i	Total amount outstanding (total of 12a to 12h)		12i	
13	Amounts deemed to be profits and gains under section 33AB or 33ABA		13	
14	Any amount of profit chargeable to tax under section 41		14	
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)		15	
16	Amount of expenditure disallowed u/s 14A		16	
17	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		17	
18	Whether assessee is exercising option under subsection 2A of section 92CE <i>Tick</i>) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No [If yes, please fill schedule TPSA]		18	

Part A – QD		Quantitative details (mandatory if liable for audit under section 44AB)	
QUANTITATIVE DETAILS	(a) In the case of a trading concern		
	1 Opening stock	1	
	2 Purchase during the previous year	2	
	3 Sales during the previous year	3	
	4 Closing stock	4	
	5 Shortage/ excess, if any	5	
	(b) In the case of a manufacturing concern		
6 Raw materials			

	a	Opening stock	6a	
	b	Purchases during the previous year	6b	
	c	Consumption during the previous year	6c	
	d	Sales during the previous year	6d	
	e	Closing stock	6e	
	f	Yield finished products	6f	
	g	Percentage of yield	6g	
	h	Shortage/ excess, if any	6h	
	7	Finished products/ By-products		
	a	opening stock	7a	
	b	purchase during the previous year	7b	
	c	quantity manufactured during the previous year	7c	
	d	sales during the previous year	7d	
	e	closing stock	7e	
	f	shortage/ excess, if any	7f	

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S		Details of Income from Salary				
SALARIES	Name of Employer		Nature of employer (Tick) <input checked="" type="checkbox"/> Drop down to be provided		TAN of Employer (mandatory if tax is deducted)	
	Address of employer		Town/City	State	Pin code/Zip code	
	1 Gross Salary (1a + 1b + 1c+1d+1e+1f)				1	
	a	Salary as per section 17(1) (drop down to be provided)	1a			
	b	Value of perquisites as per section 17(2) (drop down to be provided)	1b			
	c	Profit in lieu of salary as per section 17(3) (drop down to be provided)	1c			
	d	Income from retirement benefit account maintained in a notified country u/s 89A	1d			
	e	Income from retirement benefit account maintained in a country 'other than notified country' u/s 89A	1e			
	f	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year	1f			
	(Add multiple rows for Gross Salary in case of more than one employer)					
2 Total Gross Salary (from all employers)				2		
2a Income claimed for relief from taxation u/s 89A				2a		
3 Less allowances to the extent exempt u/s 10 (drop-down to be provided in e-filing utility) (Note-Ensure that it is included in Total Gross salary in (2) above)				3		
4 Net Salary (2 – 2a –3)				4		
5 Deduction u/s 16 (5a + 5b + 5c)				5		
a	Standard deduction u/s 16(ia)	5a				
b	Entertainment allowance u/s 16(ii)	5b				
c	Professional tax u/s 16(iii)	5c				
6 Income chargeable under the Head 'Salaries' (4 - 5)				6		

Schedule HP		Details of Income from House Property (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)						
	Your percentage of share in the property (%) <input type="text"/>						
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)		Percentage Share in Property		
	I						
	II						
	/Tick <input checked="" type="checkbox"/> the applicable option <input type="checkbox"/> Let out <input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out		Name(s) of Tenant(s) (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)		PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)
	I						
	II						
	a	Gross rent received or receivable or lettable value				1a	
b	The amount of rent which cannot be		1b				
c	Tax paid to local authorities		1c				
d	Total (1b + 1c)		1d				
e	Annual value (1a – 1d) (nil, if self-occupied etc. as per section 23(2) of the				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 (Details are to be filled in the drop down to be provided in e-filing utility)	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) (fill up details separately for each property)	1k	
2		Pass through income/Loss if any *	2	
3		Income under the head “Income from house property” (Σ1k + 2) (if negative take the figure to 2i of schedule CYLA)	3	
NOTE ▶	Please include the income of the specified persons referred to in Schedule SPI and Pass-through income referred to in schedule PTI while computing the income under this head			
NOTE ▶	Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-1.			

Schedule BP		Computation of income from business or profession				
INCOME FROM BUSINESS OR PROFESSION	A From business or profession other than speculative business and specified business					
	1	Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii), 65(iv) and 66(ii) of P&L)			1	
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [Sl.no.12b of Trading account + Sl.no 65iv of Schedule P&L]			2a	
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)			2b	
	3	heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a	Salaries	3a	(Item No. A of Schedule VDA)
			b	House property	3b	
			c	Capital gains	3c	
			d	Other sources	3d	
			di	Dividend income	3di	
			dii	other than Dividend income	3dii	
		e	u/s 115BBF	3e		
		f	u/s 115BBG	3f		
		g	u/s 115BBH (net of Cost of Acquisition)	3g		
	4a	Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44BBC/44BBD/44DA (drop down to be provided)			4a	
	4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture as individual line item)			4b	
	5	Income credited to Profit and Loss account (included in 1) which is exempt				
		a	Share of income from firm(s)	5a		
		b	Share of income from AOP/ BOI	5b		
		c	Any other exempt income (specify nature and amount)			
		i		ci		
	ii		cii			
	iii	Total (ci + cii)	5ciii			
	d	Total exempt income (5a + 5b + 5ciii)		5d		
5A	Income or receipts credited to Profit and Loss account but not chargeable to tax under the Act			5A		
6	Balance (1– 2a – 2b – 3a – 3b – 3c – 3d – 3e – 3f –3g– 4a–4b– 5d–5A)			6		
7	Expenses debited to profit and loss account considered under other heads of	a	Salaries	7a		
		b	House property	7b		
		c	Capital gains	7c		
		d	Other sources	7d		

	income/related to income chargeable u/s 115BBF or u/s 115BBG or u/s 115BBH	e	u/s 115BBF	7e	
		f	u/s 115BBG	7f	
		g	u/s 115BBH (other than Cost of Acquisition u/s 115BBH)	7g	
8a	Expenses debited to profit and loss account which relate to exempt income			8a	
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)				8b
9	Total (7a + 7b + 7c + 7d + 7e + 7f + 7g + 8a + 8b)			9	
10	Adjusted profit or loss (6+9)				10
11	Depreciation and amortization debited to profit and loss account				11
12	Depreciation allowable under Income-tax Act				
	i Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)			12i	
	ii Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)			12ii	
	iii Total (12i + 12ii)				12iii
13	Profit or loss after adjustment for depreciation (10 + 11 - 12iii)				13
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6 s of PartA-OI)			14	
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of PartA-OI)			15	
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of PartA-OI)			16	
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of PartA-OI)			17	
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11i of PartA-OI)			18	
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (17 of Part A-OI)			19	
20	Deemed income under section 41			20	
21	Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/ 80-IA			21	
22	Deemed income under section 43CA			22	
23	Any other item of addition under section 28 to 44DA			23	
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which individual/HUF/prop. concern is a partner)			24	
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A - OI)			25	
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)				26
27	Deduction allowable under section 32(1)(iii)			27	
28	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)			28	
29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of PartA-OI)			29	
30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10i of PartA-OI)			30	
31	Any other amount allowable as deduction			31	
32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)			32	
33	Total (27+28+29+30+31+32)				33
34	Income (13+26-33)				34
35	Profits and gains of business or profession deemed to be under -				
	i Section 44AD (61(ii) of schedule P&L)			35i	
	ii Section 44ADA (62(ii) of schedule P&L)			35ii	
	iii Section 44AE (63(ii) of schedule P&L)			35iii	
	iv Section 44B			35iv	

	v	Section 44BB	35v		
	via	Section 44BBA	35via		
	vib	Section 44BBC	35vib		
	vic	Section 44BBD	35vic		
	vii	Section 44DA	35vii	(item 4 of Form 3CE)	
	viii	Total (35i to 35vii)	35viii		
36		Net profit or loss from business or profession other than speculative and specified business (34 + 35viii)	36		
37		Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36) (If loss take the figure to 2i of item E) (37a+ 37b + 37c + 37d + 37e + 37f)		A37	
	a	Income chargeable under Rule 7	37a		
	b	Deemed income chargeable under Rule 7A	37b		
	c	Deemed income chargeable under Rule 7B(1)	37c		
	d	Deemed income chargeable under Rule 7B(1A)	37d		
	e	Deemed income chargeable under Rule 8	37e		
	f	Income other than Rule 7A, 7B & 8 (Item No. 36)	37f		
38		Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4b-(37a+37b+37c+37d+37e)]	38		
B Computation of income from speculative business					
39		Net profit or loss from speculative business as per profit or loss account (Item No. 2a)		39	
40		Additions in accordance with section 28 to 44DA		40	
41		Deductions in accordance with section 28 to 44DA		41	
42		Income from speculative business (39+ 40 – 41) (if loss, take the figure to 6ix of schedule CFL)		B42	
C Computation of income from specified business under section 35AD					
43		Net profit or loss from specified business as per profit or loss account		43	
44		Additions in accordance with section 28 to 44DA		44	
45		Deductions in accordance with section 28 to 44DA (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)		45	
46		Profit or loss from specified business (43 + 44 -45)		46	
47		Deductions in accordance with section 35AD(1)		47	
48		Income from Specified Business (46-47) (if loss, take the figure to 7ix of schedule CFL)		C48	
49		Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)		C49	
D		Income chargeable under the head 'Profits and gains from business or profession' (A37+B42+C48)		D	
E Intra head set off of business loss of current year					
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
			(1)	(2)	(3) = (1) – (2)
	i	Loss to be set off (Fill this row only if figure is negative)		(A37)	
	ii	Income from speculative business	(B42)		
	iii	Income from specified business	(C48)		
	iv	Total loss set off (ii + iii)			
	v	Loss remaining after set off (i – iv)			
NOTE Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head					

Schedule DPM		Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)				
DEPRECIATION ON PLANT AND MACHINERY	1	Block of assets	Plant and machinery			
	2	Rate (%)	15	30	40	45
			(i)	(ii)	(iii)	(iv)
	3a	Written down value on the first day of previous year				
	3b	Adjustment as per second proviso to sub-section (3) of section 115BAC (Refer to rule 5)				
	3	Total (3a + 3b)				

	4	Additions for a period of 180 days or more in the previous year					
	5	Consideration or other realization during the previous year out of 3 or 4					
	6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)					
	7	Additions for a period of less than 180 days in the previous year					
	8	Consideration or other realizations during the year out of 7					
	9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)					
	10	Depreciation on 6 at full rate					
	11	Depreciation on 9 at half rate					
	12	Additional depreciation, if any, on 4					
	13	Additional depreciation, if any, on 7					
	14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days					
	15	Total depreciation (10+11+12+13+14)					
	16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)					
	17	Net aggregate depreciation (15-16)					
	18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)					
	19	Expenditure incurred in connection with transfer of asset/assets					
	20	Capital gains/ loss under section 50 (5 + 8 - 3 - 4 - 7 - 19) (enter negative only if block ceases to exist)					
	21	Written down value on the last day of previous year (6+ 9 -15) (enter 0 if result is negative)					

Schedule DOA		Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)							
DEPRECIATION ON OTHER ASSETS	1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
	2	Rate (%)	Nil	5	10	40	10	25	20
			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
	3	Written down value on the first day of previous year							
	4	Additions for a period of 180 days or more in the previous year							

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

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

SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery		
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM -17i or 18i as applicable)	1a	
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable)	1b	
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)	1c	
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 17iv or 18iv as applicable)	1d	
	e	Total depreciation on plant and machinery (1a + 1b + 1c+1d)		1e
	2	Building (not including land)		
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a	
	B	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b	
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	2c	
	d	Total depreciation on building (total of 2a + 2b + 2c)		2d
	3	Furniture and fittings (Schedule DOA- 14v or 15v as applicable)		3
	4	Intangible assets (Schedule DOA- 14vi or 15vi as applicable)		4
	5	Ships (Schedule DOA- 14vii or 15vii as applicable)		5

6	Total depreciation (1e+2d+3+4+5)	6
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Schedule DCG		Deemed Capital Gains on sale of depreciable assets		
DEEMED CAPITAL GAINS	1	Plant and machinery		
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a	
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b	
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c	
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)	1d	
	e	Total (1a + 1b + 1c + 1d)	1e	
	2	Building (not including land)		
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 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		
CAPITAL GAINS	A	Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)		
	1	From sale of land or building or both (fill up details separately for each property)		
		Date of purchase/ acquisition DD/MM/YYYY	Date of sale/transfer DD/MM/YYYY	
	a	i	Full value of consideration received/receivable	ai
		ii	Value of property as per stamp valuation authority	aii
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	aiii
b	Deductions under section 48			

		i	Cost of acquisition 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 54B/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	Pin code State
		NOTE	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share 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 undertaking or division(6(e) of Form 3CEA)			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)(ii) proviso (for FII) (where A4 is not applicable)							
	a	Full value of consideration			3a				
	b	Deductions under section 48							
		i	Cost of acquisition without indexation			bi			
		ii	Cost of Improvement without indexation			bii			
		iii	Expenditure wholly and exclusively in connection with transfer			biii			
		iv	Total (bi + bii +biii)			biv			
	c	Balance (3a – 3biv)			3c				
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)			3d				
	e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)						A3e	
	4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)							
	a	STCG on transactions covered u/s 111A						A4a	
	b	STCG from sale of shares not covered in sl.no. 4a or sale of debentures						A4b	
	5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD							
	a	i In case securities sold include shares of a company other than quoted shares, enter the following details							
		a	Full value of consideration received/receivable in respect of unquoted shares			ia			
		b	Fair market value of unquoted shares determined in the prescribed manner			ib			

		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
		ii	Full value of consideration in respect of securities other than unquoted shares	ii			
		iii	Total (ic + ii)	aiii			
	b	Deductions under section 48					
		i	Cost of acquisition without indexation	bi			
		ii	Cost of improvement without indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (bi + bii + biii)	biv			
	c	Balance (5aiii – biv)					
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)					5d
	e	Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c +5d)					A5e
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above						
	a	i In case assets sold include shares of a company other than quoted shares, enter the following details					
		a	Full value of consideration received/receivable in respect of unquoted shares	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 (bi + bii + biii)	biv			
	c	Balance (6aiii – biv)					6c
	d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)					6d
	e	Deemed short term capital gains on depreciable assets (6 of schedule- DCG)					6e
	f	Deduction under section 54G/54GA					6f
	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e -6f)					A6g
7	Amount deemed to be short term capital gains						
	a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? o Yes o No o 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 unutilized in Capital gains account (X)
					Previous year in which asset acquired/constructed	Amount utilized out of Capital Gains account	
		i	2022-23	54G/54GA			

	ii	2023-24	54B/54G/54GA									
	iii	2024-25	54B/54G/54GA									
	b	Amount deemed to be short term capital gains u/s 54B/54G/54GA, other than at 'a'										
	Total amount deemed to be short term capital gains (aXi + aXii + aXiii + 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 @ 20%									A8a	
	b	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 30%									A8b	
	c	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable at applicable rates									A8c	
	9	Amount of STCG included in A1-A8 but claimed as not chargeable to tax or chargeable at special rates as per DTAA (Applicable for non-residents only)										
		Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
		I										
		II										
		a			Total amount of STCG claimed as not chargeable to tax as per DTAA						A9a	
		b			Total amount of STCG claimed as chargeable to tax at special rates as per DTAA						A9b	
	A(A)	Capital Loss on buy back of shares [Short Term Capital loss @20% / 30% / Applicable rate] (can be claimed only if respective Dividend income u/s 2(22)(f) is offered in 1aiii or sl.no.2d/2e of schedule OS)									A(A)	
	10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8-A9a+A(A))									A10	

	B Long-term capital gain (LTCG) (Sub-items, 5, 6, 7 & 8 are not applicable for residents)												
	1 From sale of land or building or both (fill up details separately for each property from a to f)												
	Date of purchase/ acquisition				DD/MM/YYYY			Date of sale/transfer		DD/MM/YYYY			
Long-term Capital Gains	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		
			Cost of acquisition with indexation										
		ii	(Applicable only for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before 23rd July 2024)								biia		
		ii	Total cost of improvement								b		
			(a) Cost of improvement without indexation								biib(a)		
			(b) Year of improvement										
			(c) Cost of Improvement with indexation										
			(b & c applicable only for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before 23rd July 2024)								biib(c)		
			Add row										
		iii	Expenditure wholly and exclusively in connection with transfer								biib		
	iv	Total								biv			
	iva	Total (only for the purpose of computing eiB)(biia + Σbiib(c) + biib)								biva			
	(Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before 23 rd July 2024)												
	c	Balance (aiii – biv)									1c		

	Balance (aiii – biva) (Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before 23 rd July 2024) (only for the purpose of computing eiB) (In case of negative, to be considered as nil)						1ca		
d	Deduction under section 54/54B/54D/54EC/54F/54G/54GA (Specify details in item D below)						1d		
e	Long-term Capital Gains on Immovable property (1c - 1d)						B1e		
ea	Long term Capital Gains on Immovable property (1ca – 1d) (Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before 23 rd July 2024) (only for the purpose of computing eiB) (In case of negative, to be considered as nil)						B1ea		
ei	Where acquisition is before 23 rd July 2024 (for residents only) A. <u>Tax as per 112(1)(a)(ii)(B) (1e*12.5%)</u> B. <u>Tax for the purposes of second proviso to section 112(1)(a) (1ea*20%)</u> (Note : Tax computed at (ei) is for determining 'excess amount to be ignored in e(ii)')						B1ei(A) B1ei(B)		
eii	Excess amount, if any, that is required to be ignored as per second proviso to section 112(1)(a) (for residents only) [B1ei(A)- B1ei(B)]						B1eii		
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 and state		
NOTE	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.								
g	Total Long-term Capital Gains on all Immovable properties (Σ B1e)						B1g		
h	Total excess tax to be ignored (Σ B1eii)						B1h		
2	From slump sale								
	i	Fair market value as per Rule 11UAE(2)				2ai			
a	ii	Fair market value as per Rule 11UAE(3)				2aii			
	iii	Full value of consideration (higher of ai or aii)				2aii			
b	Net worth of the undertaking or division(6(e) of Form 3CEA)					2b			
c	Balance (2aiii – 2b)					2c			
d	Deduction u/s 54EC /54F (Specify details in item D below)					2d			
e	Long term capital gains from slump sale (2c-2d)					B2e			
3	From sale of (i) listed securities (other than a unit) or zero coupon bond as per Section 112(1); (ii) GDR of an Indian company referred in sec. 115ACA (applicable only for resident individuals)								
	a	Full value of consideration				3a			
	b	Deductions under section 48							
	i	Cost of acquisition without indexation				bi			
	ii	Cost of improvement without indexation				bii			
	iii	Expenditure wholly and exclusively in connection with transfer				biii			
	iv	Total (bi + bii +biii)				biv			
c	Balance (3a – biv)					3c			
d	Deduction under sections 54F (Specify details in item D below)					3d			

	e	Long-term Capital Gains on assets at B3 (3c – 3d)			B3e		
4	From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A						
	a	LTCG u/s 112A (column 14 of Schedule 112A)		4a			
	b	Deduction under sections 54F (Specify details in item D below)		4b			
	c	Long-term Capital Gains on sale of capital assets at B4 (4a – 4b)				B4c	
5	For NON-RESIDENTS- from sale of unlisted shares or listed debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)						
	a	LTCG computed without indexation benefit in respect of unlisted shares or listed debentures		5a			
	b	Deduction under sections 54F (Specify details in item D below)		5b			
	c	LTCG on unlisted shares or listed debentures (5a-5b)			B5c		
6	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up)						
	a	i In case securities sold include shares of a company other than quoted shares, enter the following details					
		a	Full value of consideration received/receivable in respect of unquoted shares	ia			
		b	Fair market value of unquoted shares determined in the prescribed manner	ib			
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
		ii	Full value of consideration in respect of securities other than unquoted shares	aii			
		iii	Total (ic + ii)	aiii			
	b	Deductions under section 48					
		i	Cost of acquisition without indexation	bi			
		ii	Cost of improvement without indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (bi + bii + biii)	biv			
	c	Balance (aiii – biv)		6c			
	d	Deduction under section 54F (Specify details in item D below)		6d			
	e	Long-term Capital Gains on assets at B6 in case of NON-RESIDENT (6c – 6d)				B6e	
7	For FII/FPI(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 read with section 115AD						
	a	LTCG u/s 112A [Column 14 of Schedule 115AD(1)(b)(iii) proviso]		7a			
	b	Deduction under sections 54F (Specify details in item D below)		7b			
	c	Long-term Capital Gains on sale of capital assets at B7 (7a – 7b)				B7c	
8	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)						
	a	LTCG on sale of foreign exchange asset (as per section 115F)(computed without indexation)		8a			
	b	Less deduction under section 115F (Specify details in item D below)		8b			
	c	Balance LTCG on sale of foreign exchange asset (8a- 8b)				B8c	
9	From sale of assets where B1 to B8 above are not applicable						
	a	i In case assets sold include shares of a company other than quoted shares, enter the following details					

	13	Total long term capital gain chargeable under I.T. Act (B1g + B2e + B3e + B4c + B5c+ B6c + B7c + B8c+ B9e + B10 + B11 – B12a + B(A))		B13		
	C1	Sum of Capital Gain Incomes (8ii + 8iii + 8iv + 8v + 8vi + 8vii 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 54/54B/54D/54EC /54F/54G/54GA/115F give following details				
	a	Deduction claimed u/s 54				
	i	Date of transfer of original asset	ai	dd/mm/yyyy		
	ii	Cost of new residential house	aii			
	iii	Date of purchase /construction of new residential house	aiii	dd/mm/yyyy		
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	aiv			
		(iva) Date of deposit	(ivb) Account number	(ivc) IFS code		
		dd/mm/yyyy				
	v	Amount of deduction claimed	av			
	b	Deduction claimed u/s 54B				
	i	Date of transfer of original asset	bi	dd/mm/yyyy		
	ii	Cost of new agricultural land	bii			
	iii	Date of purchase of new agricultural land	biii	dd/mm/yyyy		
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	biv			
		(iva) Date of deposit	(ivb) Account number	(ivc) IFS code		
		dd/mm/yyyy				
	v	Amount of deduction claimed	bv			
	c	Deduction claimed u/s 54D				
	i	Date of acquisition of original asset	ci	dd/mm/yyyy		
	ii	Cost of purchase/ construction of new land or building for industrial undertaking	cii			
	iii	Date of purchase of new land or building	ciii	dd/mm/yyyy		
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ			
		(iva) Date of deposit	(ivb) Account number	(ivc) IFS code		
		dd/mm/yyyy				
	v	Amount of deduction claimed	cv			
	d	Deduction claimed u/s 54EC				
	i	Date of transfer of original asset	di	dd/mm/yyyy		
	ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	dii			
	iii	Date of investment	diii	dd/mm/yyyy		
	iv	Amount of deduction claimed	dii			
	e	Deduction claimed u/s 54F				
	i	Date of transfer of original asset	ei	dd/mm/yyyy		
	ii	Cost of new residential house	eii			
	iii	Date of purchase/construction of new residential house	eiii	dd/mm/yyyy		
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	eiv			
		(iva)Date of deposit	(ivb) Account number	(ivc) IFS code		
		dd/mm/yyyy				
	v	Amount of deduction claimed	ev			
	f	Deduction claimed u/s 54G				
	i	Date of transfer of original asset from urban area	fi	dd/mm/yyyy		
	ii	Cost and expenses incurred for purchase or construction of new asset	fii			
	iii	Date of purchase/construction of new asset in an area other than urban area	fiii	dd/mm/yyyy		

	iv	Amount deposited in Capital Gains Accounts Scheme before due date			fiv		
		(iva)Date of deposit		(ivb) Account number	(ivc) IFS code		
		dd/mm/yyyy					
	v	Amount of deduction claimed			fv		
	g	Deduction claimed u/s 54GA					
	i	Date of transfer of original asset from urban area			gi	dd/mm/yyyy	
	ii	Cost and expenses incurred for purchase or construction of new asset			gii		
	iii	Date of purchase/construction of new asset in SEZ			giii	dd/mm/yyyy	
	iv	Amount deposited in Capital Gains Accounts Scheme before due date			giv		
		(iva)Date of deposit		(ivb) Account number	(ivc) IFS code		
		dd/mm/yyyy					
	v	Amount of deduction claimed			gv		
	h	Deduction claimed u/s 115F (for Non-Resident Indians)					
	i	Date of transfer of original foreign exchange asset			hi	dd/mm/yyyy	
	ii	Amount invested in new specified asset or savings certificate			hii		
	iii	Date of investment			hiii	dd/mm/yyyy	
	iv	Amount of deduction claimed			hiv		
	i	Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)			li		

E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9a & [B12a] which is chargeable under DTAA)									
S. N o.	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital Loss		Current year's capital gains remaining after set off (8=1-2-3-4-5-6-7)*
			20%	30 %	Applicable rate	DTA A rate	12.5%	DTA A rate	
		1	2	3	4	5	6	7	8
i	Capital Loss to be set off (Fill this row only, if figure computed is negative)		(A3e* + A4a* + A8a* + A(A))	(A5e* * + A8b* * + A(A))	(A1e*+ A2c*+ A4b*+ A6g*+ A7*+ A8c*+A(A))	A9b	(B1g* + B2e*+ B3e*+ B4c*+ B5c*+ B6e*+ B7c*+ B8c*+ B9e*+ B10*+ B11a1*+ B11a2*+ B(A))	B12b	
ii		20%	(A3e*+ A4a*+ A8a*+ A(A))						

	iii	30%	(A5e*+ A8b*+ A(A))							
	iv	Applicable rate	(A1e*+ A2c*+ A4b*+ A6g*+ A7*+ A8c*+ A(A))							
	v	DTAA rates	A9b							
	vi	12.5%	(B1g*+ B2e*+ +B3e*+B 4c*+ B5c*+ B6e*+ B7c*+ B8c*+ B9e*+ B10*+ B11a1*+ B11a2*+ B(A))							
	vii	DTAA rates	B12b							
	viii	Total loss set off (ii + iii + iv + v + vi + vii)								
	ix	Loss remaining after set off (i- viii)								
<p>The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) is after setoff with similar securities and 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.</p> <p>The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) is after setoff with similar securities and 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.</p>										

F Information about accrual/receipt of capital gain							
		Type of Capital gain / Date	Upto 15/6	16/6 to 15/9	16/9 to 15/12	16/12 to 15/3	16/3 to 31/3
			(i)	(ii)	(iii)	(iv)	(v)
1		Short-term capital gains taxable at the rate of 20% Enter value from item 5vi of schedule BFLA, if any.					
2		Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.					
3		Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.					
4		Short-term capital gains taxable at DTAA rates Enter value from item 5ix of schedule BFLA, if any.					
5		Long-term capital gains taxable at the rate of 12.5%					

Schedule 115AD(1)(b)(iii) proviso		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 rws 115AD(1)(b)(iii) proviso												
Sl. No.	Share/Unit Acquired (On or before/after 31 st Jan 2018)	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale price per Share/Unit	Full value of consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31 st 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 6 and 11	Fair Market Value per share/unit as on 31 st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(a)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) -Item 8 (a) of LTCG Schedule of ITR3
(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														
3														
4														
Add rows														
Total														

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

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

aii	Income by way of winnings from online games chargeable u/s 115BBJ			2aii		
b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)			2b		
i	Cash credits u/s 68	bi				
ii	Unexplained investments u/s 69	bii				
iii	Unexplained money etc. u/s 69A	biii				
iv	Undisclosed investments etc. u/s 69B	biv				
v	Unexplained expenditure etc. u/s 69C	bv				
vi	Amount borrowed or repaid on hundi u/s 69D	bvi				
c	Accumulated balance of recognised provident fund taxable u/s 111			2c		
	S.No.	Assessment Year	Income benefit	Tax benefit		
	(i)	(ii)	(iii)	(iv)		
d	Any other income chargeable at special rate (total of di to dxix)			2d		
i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A)		di			
ia	Dividend received by non-resident (not being company) or foreign company from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to section 115A(1)(a)(A)		dia			
ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)		dii			
iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)		diii			
iv	Interest referred to in section 194LC (1)-chargeable u/s 115A(1)(a)(iiaa)@5%		div			
v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)		dv			
vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)		dvi			
vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)		dvii			
viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)		dviii			
ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC		dix			
x	Income by way of dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC		dx			
xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA		dxii			
xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)		dxiii			
xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)		dxiiii			
xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA		dxiv			

	xv	Anonymous Donations in certain cases chargeable u/s 115BBC					dxv					
	xvi	Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(iaa)@4%					dxvi					
	xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF					dxvii					
	xviii	Income by way of transfer of carbon credits-chargeable u/s 115BBG					dxviii					
	xix	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)					dxix					
	xx	Investment Income of a Non-Resident Indian - chargeable u/s 115E					dx					
	xxi	Income received by non-resident as referred in second proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iaa) @ 9%					dxxi					
	e	Pass through income in the nature of income from other sources claimed as chargeable at special rates (<i>drop down to be provided</i>)								2e		
	f	Amount included in 1 and 2 above, which is claimed as chargeable at special rates in India as per DTAA (<i>total of column (2) of table below</i>) (Applicable for non-residents only)								2f		
		Sl. No.	Amount of income	Item No.1ai, 1aiii,1b to 1d & 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (<i>enter NIL, if not chargeable</i>)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate <i>lower of (6) or (9)</i>	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
		I										
		II										
3	Deductions under section 57 (<i>other than those relating to income chargeable at special rates under 2a, 2b, 2d, 2e & 2f</i>)											
	a(i)	Expenses / Deductions other than entered in "C" (in case of other than family pension)					3a(i)					
	a(ii)	Deduction u/s 57(ia) (in case of family pension only)					3a(ii)					
	b	Depreciation (available only if income offered in 1.c of "Schedule OS")					3b					
	c	Interest expenditure on dividend u/s 57(1)(Available only if income offered in 1a(i) and/ or 1a(ii))					3c					
	ci	Eligible Interest expenditure u/s 57(1) – computed value					3ci					
	d	Total					3d					
4	Amounts not deductible u/s 58										4	
5	Profits chargeable to tax u/s 59										5	
5a	Income claimed for relief from taxation u/s 89A										5a	
6	Net Income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5-5a) (<i>If negative take the figure to 4i of schedule CYLA</i>)										6	
7	Income from other sources (other than from owning race horses) (2 +6) (<i>enter 6 as nil, if negative</i>)										7	
8	Income from the activity of owning and maintaining race horses											
	a	Receipts					8a					
	b	Deductions under section 57 in relation to receipts at 8a only					8b					
	c	Amounts not deductible u/s 58					8c					
	d	Profits chargeable to tax u/s 59					8d					
	e	Balance (8a - 8b + 8c + 8d) (<i>if negative take the figure to 10xvi of Schedule CFL</i>)								8e		
9	Income under the head "Income from other sources" (7 + 8e) (<i>take 8e as nil, if negative</i>)										9	
10	Information about accrual/receipt of income from Other Sources											

S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
		(i)	(ii)	(iii)	(iv)	(v)
1	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
2	Income by way of winnings from online games u/s 115BBJ					
3a	Dividend Income referred in Sl. No. 1a(i)					
3b	Dividend Income referred in Sl. No. 1a(iii)					
4	Dividend Income u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A) @ 20% (Including PTI Income)					
5	Dividend income under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income)					
6	Dividend Income u/s 115AC @ 10% (Including PTI Income)					
7	Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income)					
8	Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)					
9	Income from retirement benefit account maintained in a country specified u/s 89A but not claimed for relief from taxation u/s 89A					
10	Dividend income chargeable at DTAA Rates					

NOTE ▶

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

Schedule CYLA		Details of Income after set-off of current years losses					
Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation loss or specified business loss) of the current year set off	Other sources loss (other than loss from owning race horses) of the current year set off	Current year's Income remaining after set off	
		1	2	3	4	5=1-2-3-4	
CURRENT YEAR LOSS ADJUSTMENT	i	Loss to be set off (Fill this row only if computed figure is negative) →		(3 of Schedule HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
	ii	Salaries	(6 of Schedule S)				
	iii	House property	(3 of Schedule HP)				
	iv	Income from Business (excluding speculation profit and income from specified business) or profession	(A37 of Schedule BP)				
	v	Speculative Income	(3ii of item E of Schedule BP)				
	vi	Specified Business Income	(3iii of item E of Schedule BP)				
	vii	Short-term capital gain taxable @ 20%	(8ii of item E of Schedule CG)				
	viii	Short-term capital gain taxable @ 30%	(8iii of item E of Schedule CG)				
	ix	Short-term capital gain taxable at applicable rates	(8iv of item E of Schedule CG)				
	x	Short-term capital gain taxable at special rates in India as per DTAA	(8v of item E of Schedule CG)				
	xi	Long term capital gain taxable @ 12.5%	(8vi of item E of Schedule CG)				
	xii	Long term capital gains taxable at special rates in India as per DTAA	(8vii of item E of Schedule CG)				
	xiii	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
	xiv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
	xv	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
	xvi	Total loss set off					
	xvii	Loss remaining after set-off (i – xv)					

Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years				
Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	Salaries	(5ii of Schedule CYLA)				
ii	House property	(5iii of Schedule CYLA)	(B/f house property loss)			
iii	Business (excluding speculation income and income from specified business)	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss) (Note: B/F loss set off will be restricted to business income excluding income u/s 44BB, 44BBD)	(Note: B/F depreciation set off will be restricted to business income excluding income u/s 44BB, 44BBD)		

xvii	Total of earlier year losses b/f								
xviii	Adjustment of above losses in Schedule BFLA	(2ii of Schedule BFLA)		(2iii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)			(2xiii of Schedule BFLA)
xix	2026-27 (Current year losses to be carried forward)	(2xvii of Schedule CYLA)		(3xvii of Schedule CYLA)	(B42 of Schedule BP, if -ve)	(C48 of Schedule BP, if -ve)	(2ix+3ix+4ix+5ix) of item E of Schedule CG)	(6ix + 7ix) of item E of Schedule CG)	(8e of Schedule OS, if -ve)
xx	Total loss Carried forward to future years								

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

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

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

Schedule 80G		Details of donations entitled for deduction under section 80G							
DETAILS OF DONATIONS	A		Donations entitled for 100% deduction without qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
				Donation in cash	Donation in other mode	Total Donation			
	i								
	ii								
	iii Total								
	B		Donations entitled for 50% deduction without qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
				Donation in cash	Donation in other mode	Total Donation			
	i								
	ii								
	iii Total								
	C		Donations entitled for 100% deduction subject to qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
				Donation in cash	Donation in other mode	Total Donation			
	i								
ii									
iii Total									
D		Donations entitled for 50% deduction subject to qualifying limit							
Name and address of donee		PAN of Donee	ARN (Donation Reference Number)	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
				Donation in cash	Donation in other mode	Total Donation			
i									
ii									

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

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

Schedule 80DD		Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability							
Nature of disability	Type of disability	Type of dependent	PAN of the dependent	Aadhaar of the dependent	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	Ack No of Form as per Rule 11A(2)(ii) (if available)	UDID Number (If available)	Amount
1. Dependent person with disability 2. Dependent person with severe disability	(1) blindness; (2) low vision; (3) leprosy-cured; (4) hearing impairment; (5) locomotor disability; (6) mental retardation; (7) mental illness; (8) autism (9) cerebral palsy (10) multiple disability	1. Spouse 2. Son 3. Daughter 4. Father 5. Mother 6. Brother 7. Sister 8. Member of the HUF (in case of HUF)							

Schedule 80U		Details of deduction in case of a person with disability				
Nature of disability	Type of disability	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	Ack No of Form as per Rule 11A(2)(ii) (if available)	UDID Number (If available)	Amount
1. Self with disability 2. Self with severe disability	(1) blindness; (2) low vision; (3) leprosy-cured; (4) hearing impairment; (5) locomotor disability; (6) mental					

	retardation; (7) mental illness; (8) autism (9) cerebral palsy (10) multiple disability					
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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					
a	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	a1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)	
		a2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)	
b	Total deductions under section 80-IA (a1 + a2)				b

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

Schedule 80-IE		Deductions under section 80-IE					
a	Deduction in respect of undertaking located in North-East	aa	Assam	aa1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				aa2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
		ab	Arunachal Pradesh	ab1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				ab2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
		ac	Manipur	ac1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
				ac2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
		ad	Mizoram	ad1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	

		ad2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
ae	Meghalaya	ae1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		ae2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
af	Nagaland	af1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		af2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
ag	Tripura	ag1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		ag2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
ah	Sikkim	ah1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		ah2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
ai	Total deduction for undertakings located in North-east (total of aal to ah2)				ai
b	Total deduction under section 80-IE (ai)				b

Schedule VI-A		Deductions under Chapter VI-A				
TOTAL DEDUCTIONS	1 Part B- Deduction in respect of certain payments					
	a	80C (Details are to be filled in the dropdown to be provided in the e-filing utility)		b	80CCC (Details are to be filled in the drop down to be provided in e-filing utility)	
	c	80CCD(1) (Details are to be filled in the drop down to be provided in e-filing utility)		d	80CCD(1B) (Details are to be filled in the drop down to be provided in e-filing utility)	
	e	80CCD(2) (Details are to be filled in the drop down to be provided in e-filing utility)		f	80D (Details are to be filled in the drop down to be provided in e-filing utility)	
	g	80DD		h	80DDB (Details are to be filled in the drop down to be provided in e-filing utility)	
	i	80E (Details are to be filled in the drop down to be provided in e-filing utility)		j	80EE (Details are to be filled in the drop down to be provided in e-filing utility)	
	k	80EEA (Details are to be filled in the drop down to be provided in e-filing utility)		l	80EEB (Details are to be filled in the drop down to be provided in e-filing utility)	
	m	80G		n	80GG (Details are to be filled in the drop down to be provided in e-filing utility)	
	o	80GGA		o(i)	80GGC	
	Total Deduction under Part B (total of a to o(i))					1
	2 Part C- Deduction in respect of certain incomes					
	p	80-IA	(b of Schedule 80-IA)	Q	80-IAB	
	r	80-IB	(E of Schedule 80-IB)	s	80-IBA	
	t	80-IE	(e of Schedule 80-IE)	U	80JJA	
	v	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]	w	80QQB (Details are to be filled in the drop down to be provided in e-filing utility)	

	x	80RRB (Details are to be filled in the drop down to be provided in e-filing utility)						
Total Deduction under Part C (total of p to x)							2	
3 Part CA and D- Deduction in respect of other incomes/other deduction								
	i	80TTA		ii	80TTB			
	iii	80U		iv	80CCH			
	v	Any other Deduction as per the e-filing utility (Details are to be filled in the drop down to be provided in e-filing utility)						
Total Deduction under Part CA and D (total of i, ii, iii, iv and v)							3	
4 Total deductions under Chapter VI-A (1 + 2 + 3)							4	

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

Schedule AMTC		Computation of tax credit under section 115JD				
1	Tax under section 115JC in assessment year 2026-27(1d of Part-B-TTI)	1				
2	Tax under other provisions of the Act in assessment year 2026-27 (2i 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 Utilization of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)						
S. No.	Assessment Year (A)	AMT Credit			AMT Credit Utilized during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)		
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					
vii	2019-20					
viii	2020-21					

	ix	2021-22				
	x	2022-23				
	xi	2023-24				
	xii	2024-25				
	xiii	2025-26				
	xiv	Current AY (enter 1 - 2, if 1>2 else enter 0)				
	xv	Total				
5	Amount of tax credit under section 115JD utilized during the year [total of item no 4 (C)]					5
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]					6

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

Schedule SI						
SPECIAL RATE	Sl No	Section	<input type="checkbox"/>	Special rate (%)	Income(i)	Tax thereon (ii)
		1	111- Accumulated balance of recognised provident for prior years	<input type="checkbox"/>		(2ciii of Schedule OS)
	2	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid)	<input type="checkbox"/>	20	(part of 5vi of Schedule BFLA)	
	3	115AD(STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
	4	112(1) (LTCG on listed securities/ units)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)	
	5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)	
	6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)	
	7a	115AC (Income by way of interest received by non-resident on bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
	7b	115AC (Income by way of Dividend received by non-resident from GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
	8	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)	
	9	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)	
	10	115E (LTCG for non-resident Indian on foreign exchange asset)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)	
	11	112 (LTCG on others) and tax thereon after taking into account Sl. no. B1h of Schedule CG, if any.	<input type="checkbox"/>	12.5(as reduced by B1h of Schedule CG, if any)	(part of 5x of Schedule BFLA)	
	12	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)	
	13	STCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of Schedule BFLA)	
	14	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xi of Schedule BFLA)	
	15a	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2ai of Schedule OS)	
	15b	115BBJ (Winning from online games)	<input type="checkbox"/>	30	(2aia of Schedule OS)	
	16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	

17	115BBH (Tax on income from virtual digital asset)					
	A	Income under head business or profession	<input type="checkbox"/>	30	(A3g of Schedule BP)	
	B	Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)	
18	115BBF (Tax on income from patent)					
	A	Income under head business or profession	<input type="checkbox"/>	10	(3e of Schedule BP)	
	B	Income under head other sources	<input type="checkbox"/>	10	(2d of Schedule OS)	
19	115BBG (Tax on income from transfer of carbon credits)					
	A	Income under head business or profession	<input type="checkbox"/>	10	(3f of Schedule BP)	
	B	Income under head other sources	<input type="checkbox"/>	10	(2d of Schedule OS)	
20	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty & Fees for technical services)		<input type="checkbox"/>	20	(part of 2d of Schedule OS)	
21	Income from other sources chargeable at special rates in India as per DTAA		<input type="checkbox"/>		(part of 5xv of Schedule BFLA)	
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20%		<input type="checkbox"/>	20	(part of 5vi of Schedule BFLA)	
23	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%		<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% u/s 112A		<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)	
25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% under sections other than u/s 112A		<input type="checkbox"/>	12.5	(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"/>		(2e of Schedule OS)	
27	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)		<input type="checkbox"/>		(2d of Schedule OS)	
				Total		

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

Schedule EI Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)										
EXEMPT INCOME	1	Interest income						1		
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)				i			
		i	Expenditure incurred on agriculture				ii			
		iii	Unabsorbed agricultural loss of previous eight assessment years				iii			
		iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 38 of Sch. BP)				iv			
	v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)						2		
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)								
		a	Name of district along with pin code in which agricultural land is located							
	b	Measurement of agricultural land in Acre								

		c Whether the agricultural land is owned or held on lease (drop down to be provided)							
		d Whether the agricultural land is irrigated or rain-fed (drop down to be provided)							
3	Other exempt income (including exempt income of minor child) (please specify)						3		
4	Income claimed as not chargeable to tax as per DTAA (Applicable for non-residents only)								
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
	I								
	II								
	III	Total Income from DTAA claimed as not chargeable to tax						4	
5	Pass through income claimed as not chargeable to tax (Schedule PTI)						5		
6	Total (1+2+3+4+5)						6		

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

SI .	Investment entity covered by section 115U/115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	SI .	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)
PASS THROUGH INCOME	1.	(drop down to be provided)			i	House property										
					ii	Capital Gains										
					a	Short term										
					a1	Section 111A										
					b	Long term										
					b1	Section 112A										
					B	Sections other than 112A										
					iii	Other Sources										
					a	Dividend										
					b	Others										
					iv	Income claimed to be exempt										
					A	u/s 10(23FBB)										
					B	u/s										
					C	u/s										
					PASS THROUGH INCOME	2.				i	House property					
										ii	Capital Gains					
										A	Short term					
a1	Section 111A															
B	Long term															
b1	Section 112A															
b2	Sections other than 112A															
iii	Other Sources															
1	Dividend															
2	Others															
iv	Income claimed to be exempt															

						a	u/s 10(23FBB)			
						b	u/s			
						c	u/s			

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

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

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)

	and code			of the Entity	Direct/ Beneficial owner/ Beneficiary	Date since held	(at cost) (in rupees)	from such Interest		Amount	Schedule where offered	Item number of schedule
(1)	2(a)	2(b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2025												
Sl No	Country Name and code	ZIP Code	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2025												
Sl No	Country Name and code	ZIP Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31 st December 2025 and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	ZIP Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
G Details of any other income derived from any source outside India (i) which is not included in- items A to F above or, (ii) income under the head business or profession												
Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)												
(ii)												

NOTE

In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.

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

Schedule AL		Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs. 1 crore)			
DETAILS OF ASSETS AND LIABILITIES	A	Details of immovable assets			
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
	(1)	(2)	(3)	(4)	(5)
	(i)				
	(ii)				
	B	Details of movable assets			
	Sl. No.	Description			Amount (cost) in Rs.
	(1)	(2)			(3)
	(i)	Jewellery, bullion etc.			
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
	(iii)	Vehicles, yachts, boats and aircrafts			
	(iv)	Financial assets			Amount (cost) in Rs.
	(a)	Bank (including all deposits)			
	(b)	Shares and securities			
	(c)	Insurance policies			
	(d)	Loans and advances given			
	(e)	Cash in hand			
	C	Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof			
	Sl. No.	Name and address of the firm(s)/ AOP(s)	PAN of the firm/ AOP		Assessee's investment in the firm/ AOP on cost basis
	(1)	(2)	(3)		(4)
(i)					
(ii)					
D	Liabilities in relation to Assets at (A + B + C)				

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 : Tax deferred on ESOP		Information related to Tax deferred - relating to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC						
PAN of the employer being an eligible startup								
DPIIT registration number of the employer								
DETAILS	Sl. No.	Assessment Year	Amount of Tax deferred brought forward	Has any of the following events occurred during the previous year relevant to current assessment year			Amount of tax payable in the current Assessment Year (to be populated from col. 3 or 4 as the case maybe)	Balance amount of tax deferred to be carried forward to be next Assessment years Col (3- 7)
				Such specified security or sweat equity shares were sold (i)Fully (ii)Partly (iii)Not sold Specify the date and amount of tax attributed to such sale out of Col 3 (Details to be provided as per utility)	Ceased to be the employee of the employer who allotted or transferred such specified security or sweat equity share? o Yes o No If yes, specify date	Forty-eight months have expired from the end of the relevant assessment year in which specified security or sweat equity shares referred to in the said *clause were allotted. If yes, specify date of allotment		
	1	2	3	4	5	6	7	8
	1	2021-22	Sl. No. 8 of Schedule ESOP for last year					
	2	2022-23	Sl. No. 8 of Schedule ESOP for last year					
	3	2023-24	Sl. No. 8 of Schedule ESOP for last year			(To be enabled from AY 2027-28) (Payment to be made in FY 2026-27)		
	4	2024-25	Sl. No. 8 of Schedule ESOP for last year					
	5	2025-26	Sl. No. 8 of Schedule ESOP for last year					
	6	2026-27						

PART-B

Part B – TI		Computation of total income	
TOTAL INCOME	1	Salaries (6of Schedule S)	1
	2	Income from house property (3of Schedule-HP) (enter nil if loss)	2
	3	Profits and gains from business or profession	
	i	Profit and gains from business other than speculative business and specified business (A37of Schedule BP) (enter nil if loss)	3i
	ii	Profit and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3ii
	iii	Profit and gains from specified business (3(iii)of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3iii
	iv	Income chargeable to tax at special rates(3e, 3f& 3g of Schedule BP)	3iv
	v	Total (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss)	3v
	4	Capital gains	
	a	Short term	
	i	Short-term chargeable @ 20% (8ii of item E of schedule CG)	ai
	ii	Short-term chargeable @ 30% (8iii of item E of schedule CG)	a ii
	iii	Short-term chargeable at applicable rate (8iv of item E of schedule CG)	a iii
	iv	Short-term chargeable at special rates in India as per DTAA(8v of item E of Schedule CG)	a iv
v	Total Short-term (ai + a ii + a iii + a iv) (enter nil if loss)	4av	
b	Long-term		
i	Long-term chargeable @ 12.5% (8vi of item E of schedule CG)	bi	
ii	Long-term chargeable at special rates in India as per DTAA (8vii of item E of schedule CG)	b ii	
iii	Total Long-term (bi + b ii)(enter nil if loss)	4biii	
c	Sum of Short-term/Long-term capital gains (4av+4biii) (enter nil if loss)	4c	
d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	4d	
e	Total capital gains (4c + 4d)	4e	
5	Income from other sources		
a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	5a	
b	Income chargeable to tax at special rates (2 of Schedule OS)	5b	
c	Income from the activity of owning and maintaining race horses (8e of Schedule OS)(enter nil if loss)	5c	
d	Total (5a + 5b + 5c) (enter nil if loss)	5d	
6	Total of head wise income (1 + 2 + 3v +4e +5d)	6	
7	Losses of current year to be set off against 6 (total of 2xvi, 3xvi and 4xvi of Schedule CYLA)	7	
8	Balance after set off current year losses (6 – 7) (total of serial number (ii) to (xv) column 5 of Schedule CYLA+5b+3iv)	8	
9	Brought forward losses to be set off against 8 (total of 2xv, 3xv and 4xv of Schedule BFLA)	9	
10	Gross Total income (8-9) (also total of serial no (i) to (xiii) of column 5 of Schedule BFLA+ 5b+ 3iv)	10	
11	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10	11	
12	Deductions under Chapter VI-A		
a	Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (total of i,ii,iii,iv,v,viii,xii,xiii) of column5 of BFLA]	12a	
b	Part-C of Chapter VI-A [2 of Schedule VI-A]	12b	
c	Total (12a + 12b)/limited upto (10-11)]	12c	
13	Deduction u/s 10AA (c of Sch. 10AA)	13	
14	Total income (10 -12c-13)	14	

15	Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)	15	
16	Net agricultural income/ any other income for rate purpose (2v of Schedule EI)	16	
17	Aggregate income (14-15+16)[applicable if (14-15) exceeds maximum amount not chargeable to tax]	17	
18	Losses of current year to be carried forward (total of row xix of Schedule CFL)	18	
19	Deemed income under section 115JC (3 of Schedule AMT)	19	

Part B – TTI		Computation of tax liability on total income					
COMPUTATION OF TAX LIABILITY	1	a	Tax payable on deemed total income under section 115JC (4 of Schedule AMT)		1a		
		b	Surcharge on (a) (if applicable)		1b		
		c	Health and Education Cess @ 4% on (1a+1b) above		1c		
		d	Total Tax Payable on deemed total income (1a+1b+1c)		1d		
	2	Tax payable on total income					
		a	Tax at normal rates on 17 of Part B-TI		2a		
		b	Tax at special rates (total /of col. (ii) of Schedule-SI)		2b		
		c	Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]		2c		
		d	Tax Payable on Total Income (2a + 2b – 2c)		2d		
		e	Rebate under section 87A		2e		
		f	Tax payable after rebate (2d – 2e)		2f		
		g	Surcharge	Surcharge computed before marginal relief	Surcharge after marginal relief		
			i @ 25% of 16(ii) of Schedule SI	2gi	ia		
			ii @10% or 15%, as applicable	2gii	iaa		
			iii On [(2f) – 16(ii) of Schedule SI- tax on income referred in 2g(ii)above]]	2giii			
			iv Total (ia + iia)			2giv	
		h	Health and Education Cess @ 4% on (2f + 2giii)		2h		
		I	Gross tax liability (2f+ 2giv + 2h)		2i		
	3	Gross tax payable (higher of 1d and 2i)				3	
	3a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC(3-3b)				3a	
	3b	Tax deferred - relating to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC				3b	
	3c	Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP)				3c	
	4	Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC)				4	
	5	Tax payable after credit under section 115JD (3a+3c - 4)				5	
	6	Tax relief					
		a	Section 89 (Please ensure to submit Form 10E to claim this relief)		6a		
		b	Section 90/ 90A (2 of Schedule TR)		6b		
	c	Section 91 (3 of Schedule TR)		6c			
	d	Total (6a + 6b+ 6c)		6d			
7	Net tax liability (5 – 6d) (enter zero if negative)				7		
8	Interest and fee payable						
	a	Interest for default in furnishing the return (section 234A)		8a			
	b	Interest for default in payment of advance tax (section 234B)		8b			
	c	Interest for deferment of advance tax (section 234C)		8c			
	d	Fee for default in furnishing return of income (section 234F)		8d			
	da	Fee for furnishing revised return of income (section 234-I)		8da			
	e	Total Interest and Fee Payable (8a+8b+8c+8d+8da)		8e			

9		Aggregate liability (7 + 8e)				9		
TAXES PAID	10 Taxes Paid							
	a	Advance Tax (from column 5 of 17A)				10a		
	b	TDS (total of column 5 of 17B and column 9 of 17C)				10b		
	c	TCS (column 7(i) of 17D)				10c		
	d	Self-Assessment Tax (from column 5 of 17A)				10d		
e Total Taxes Paid (10a+10b+10c+10d)						10e		
11		Amount payable (Enter if 9 is greater than 10e, else enter 0)				11		
12		Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)				12		
BANK ACCOUNT	13 Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)						Select Yes or No	
	i. a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)							
	Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Type of account (Dropdown to be provided by e-filing utility)	Select Account for refund credit (tick at least one account ✓)		
	I							
II								
Note: 1. All bank accounts held at any time are to be reported, except dormant A/c. 2. In case multiple accounts are selected, the refund will be credited to one of the validated accounts after processing the return.								
Rows can be added as required								
ii. b) Non- residents, not having bank account in India may, at their option, furnish the details of one foreign bank account:								
	Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN			
	1							
14 Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]						OYes ONo		

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

C Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D/16E furnished by Deductor(s)]														
Sl No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Section under which TDS is deducted	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY 2025-26)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)		Corresponding Receipt/withdrawals offered		TDS credit being carried forward	
					Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income		
(1)	(2)	(3)	(4)	(4a)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
								Income	TDS		Income	TDS	PAN/ Aadhaar No.	
i														

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

VERIFICATION

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

Date

Place

Sign here →".