## MINISTRY OF FINANCE

### (Department of Revenue)

## (CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICAION

New Delhi, the 1st May, 2025

No. 42/2025

**G.S.R 286(E).**—In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Fourteenth Amendment) Rules, 2025.

(2) They shall come into force with effect from the 1<sup>st</sup> day of April, 2025.

2. In the Income-tax Rules, 1962, in Appendix-II, for FORM ITR-5, the following FORM shall be substituted, namely: —

M			INCOME					As	sess	men	nt Ye	ear	
" FORM	ITR-5	company	other than- (i) in and (iv) person ee rule 12 of the Ind (Please refer inst	filing Forn come-tax Rule	n ITR	-7]	2	0	2	5	-	2	6
Part A- GEN	GENERAL												
	(A1) Name						(	(A2) I	PAN				
	(A3) Is there any cha old name	nge in the name?	If yes, please fur	nish the	Ident	Limited ification , if app	n Num	ber (l				d by	
	(A7) Flat/Door/Block	s No	(A8) Name of Premises/Build	ing/Village	(A5)	Date of	forma	tion (i	DDM	MYY	YY)		
PERSONAL INFORMATION						Date of /MM/Y		encen	nent	of bi	usine	SS	
AL IN													
PERSON	(A9) Road/Street/Pos	st Office	(A10) Area/Locality	Status (f. Firm, LLP, sub-status- cooperative under societ other Law Primary society/coop development investment eligible to fi AOP/BOI, sub-status- the insolvent	local au societ societ y registi corresp agr erative ban fund, T ile Retu artific Estate of	thority-2 poperativ y, socie ration Ac onding tr icultural ban k, Bus rust oth rn in ITK ial juridi the deced	, AOP/1 e bank, ty reg t, 1860 to that k, iness er than & 7, any ical per	BOI- 3 other istered or any state, credin Rural trust, trust, other cson-4,					

	(A11) Tov	vn/City/District	(A12	) State	(A	13) Pin code/Zi	p code				
			(A14 Cour								
	(A15) Of	fice Phone Number with STD		-		(A16) Mobile N	lo. 2				
	(A17) Em	ail Address -1			(A18) Email Add	ress -2					
	A19(ai)	Due date for filing return of 1. 31st July	income [Di	ropdown to	be provided]:						
		2. 31st October 3. 30th November									
	A19(aii)	(1) Filed u/s (Tick) [Please see	e instruction]	<b>139(5)</b> -1	On or before due o Revised Return, □	92CD-Modified		(2)(b)-			
		(2) Or Filed in response to n	otice u/s		$\frac{\text{donation of delay.}}{\Box 142(1), \Box 148,}$						
		(3) Whether you are a busin	ess trust?		□ Yes	D No					
		4) Whether you are an inves in section 115UB?	tment fund	referred to	• 🗆 Yes	□ No					
	(b)	If revised/Defective/ in res Modified, then enter Rece	ipt No. and								
	(c)	filing original return (DD/M If filed in response to a not u/s 119(2)(b), enter Uniq	ice u/s 139(								
	(0)	Number (DIN) and date of enter date of advance pricin	g agreemen	t			1				
rus	( <b>d</b> )	<ol> <li>Method of opting-out of new tax regime (if applicable) for current AY</li> <li>□ by filing 10IEA (having income from business or profession) (answer set A)</li> <li>□ by exercising the option in the return of income only (form 10IEA is not applicable) (answer set B)</li> </ol>									
FILING STATUS		2A. (Set A) Have you exercised the option 25?	on u/s 115BA	AC(6) of O	pting out of new ta	x regime in For	m 10-IEA in AY	Y 2024-			
E		(a) ☐ Yes (If 'Yes', plo AY 2024-25)	ease furnish	date of fil	ing and Acknowle	dgement numbo	er of Form 10-I	EA for			
		2a. Do you wish to □ No	continue to	o opt out o	f New Tax Regime	e for current as	sessment year	□ Yes			
		<ul><li>(If 'No', please function 2025-26</li><li>(b) □ No (Please selection 2005)</li></ul>		-	-			for AY			
		2b. Do you wish to (If 'Yes', please fu	opt out of N	New Tax R	egime for current	assessment year	r 🗆 Yes 🗆 N				
		2025-26 (c) □ Not Applicable	for AY 2024	1-25 as the	re was no business	income.					
		2c. Do you wish to (If 'Yes', please fu 2025-26)									
		Note- Option under section filing return u/s 139(1).	115BAC(6)	should be	exercised in Form	10IEA on or b	efore the due d	ate for			
		2B. (Set B) Do you wish to exercise the Yes □ No	option u/s	115BAC(6	) of Opting out of	new tax regime	e? (default is "	No") □			
	(dii)	Have you opted for tax reginsaid option is exercised for t number.			•	ves, please furni Form 10-IF & a					
	(diii)	If "No", Option for current a □Not opting □opting it now		/ear	Date of filing of form 10-IF	Acknowledge	ment number:				
		If "opting it now", please fu			DD/MM/YYYY	8					

(div)	income mandatorily u/s 13	turing cooperative society, v 89(1) for the AY 2024-25? o	Yes o	No	
div(a)	If the answer to (div) is "Yes" regime in A.Y 2024-25?	", whether you have exercis   Yes □ No	sed the o	option u/s 115BAE of Op	oting of new tax
div(b)	If the answer to (div) is "No", 2025-26 □Yes □No	, do you wish to exercise the op	tion u/s 1	15BAE of Opting of New 7	fax regime in AY
div(c)	If div(a) or div(b) is selected a of Form 10-IFA & acknow	s 'Yes', please furnish date o vledgment number	of filing	Date of filing of form 10-IFA DD/MM/YYYY	Acknowledgement number
(e)	Residential Status (Tick)	Z□ Resident □ N	lon-Resi	ident	
( <b>f</b> )	Whether assessee has a up convertible foreign exchar	nit in an International Finance ( <i>Tick)</i> 🗹 🔲 Yes	ancial S	ervices Centre and deri	ives income solely in
(g)	Whether you are recogniz	ed as start up by DPIIT		□ Yes	□ No
(h)	If yes, please provide sta allotted by the DPIIT	rt up recognition number			
(i)	Whether certificate from a certification is received?	inter-ministerial board for		□ Yes	□ No
(j)	If yes, please provide the c	ertification number			
(k)	Whether you are recogniz	ed as MSME		□ Yes	□ No
(1)	per MSMED Act, 2006	stration number allotted as			
( <b>m</b> )	□ No	t, is there a permanent esta			
(n)	Explanation (2A) to sectio If yes, please provide detai (a) aggregate of payment referred in Explanation 24	ils of s arising from the transacti	s 🗖	No ansactions during the p	
(0)	Whether you are an FII / J yes, please provide SEBI H				
( <b>p</b> )	Whether this return is bei No If yes, please furnish follow	ng filed by a representative wing information -	assesse	e? (Tick) 🗹 🛛 Yes	
1	J F F 10110		25505504	е	
	(1)	Name of the representative	assesse		
		Name of the representative Capacity of the Representa			
	(2)	Capacity of the Representa	tive (dra	op down to be provided)	
	(2) (3) (4)	÷	tive (dra ve asses	op down to be provided) see	epresentative
(5)	(2) (3) (4)	Capacity of the Representa Address of the representati Permanent Account Numb	tive ( <i>dra</i> ve asses er (PAN	op down to be provided) see	epresentative
(q)	(2) (3) (4)	Capacity of the Representa Address of the representati Permanent Account Numb assessee in a firm? (Tick) 🗹 🗖 Yes	tive ( <i>dra</i> ve asses er (PAN	op down to be provided) see	epresentative
(q)	(2) (3) (4) Whether you are Partner	Capacity of the Representa Address of the representati Permanent Account Numb assessee in a firm? (Tick) 🗹 🗖 Yes	tive ( <i>dra</i> ve asses er (PAN	op down to be provided) see	epresentative

( <b>r</b> )	No		·			sted equi	·		•	U	he previ	ous year	? (Ticł	x) ☑ □	Yes [
	Na of con any	•	Type of comp any	PA N	-	ening lance	S	hares acqu	uired du	ring the	year	trans	ares ferred the year	Closin	g balance
		K			No. of shar es	Cost of acquisi tion	No. of shar es	Date of subscri ption / purcha se	Face value per share	Issue price per share (in case of fresh issue)	Purcha se price per share (in case of purcha se from existin g shareh older)	No. of shares	Sale conside ration	No. of share s	Cost of acquisit ion

	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13	

	(s)	Legal Ent	ity Identifier (LEI) details	s (mandatory if refund	is 50 Cro	ores or more)		
		LEI Num	ber	V	alid upto	date		
	a1	Whether	liable to maintain account	s as per section 44AA?	(Tick)	🗹 🗆 Yes	א 🗆	No
	a2	Whether a	assessee is declaring incon ] No	ne only under section 4	4AD/44A	DA/44AE/44B/44	4BB/44BBA	A/44BBC (Tick)
	a2i	crores? (T		lo turnover does not	exceed 1 c	rore 🛛 turnov	ver exceeds	10 crores
	a2ii	or gross r & non-a/c	elected at a2i, whether ag eceipts or on capital accou payee cheque/DD does no	int such as capital con ot exceed five per cent	tribution, of the said	loans etc. during d amount? ( <i>Tick</i> )	g the previo ☑ □ Yes	us year, in cash, D No
	a2ii i	on capital	elected at a2i, whether agg account such as asset acq year, in cash, does not exco	uisition, repayment of	loans etc.	. & non-a/c paye	e cheque/Dl	
	b		liable for audit under sect			_		
		If Yes is se	elected at (b), mention by	virtue of which of the	following	conditions:		
[	bi		nover or gross receipts exo				(Tick) 🗹	
	bii	section)	alling u/s 44AD/44ADA/4 1 □44ADA,□44AE,□44		ering incom	me on presumpti	ve basis (Ti	ick applicable
	biii	Others (1		DD				
	c	If (b) is Y	es, whether the accounts h mish the following inform	•	n account	ant? (Tick) 🗹	<b>Yes</b>	□ No
		(i)	Date of furnishing of the		I/YYYY)	/ /		
NO		(ii)	Name of the auditor sign	ning the tax audit repo	rt			
AUDIT INFORMATION		(iii)	Membership no. of the a	uditor				
NFOR		(iv)	Name of the auditor (pro	oprietorship/ firm)				
DITI		( <b>v</b> )	Proprietorship/firm regi	stration number				
AU		(vi)	Permanent Account Nur	nber (PAN)/Aadhaar l	No. of the	auditor (proprie	torship/ fir	m)
		(vii)	Date of audit report					
		(viii)	Acknowledgement numb	per of the audit report				
		(ix)	UDIN					
	di	Are you li	able for Audit u/s 92E?	□ Yes □ No	)			
	dii	If (di) is Y u/s 92E?	es, whether the accounts	have been audited	□ Yes □ No	Date of furnishin g audit report? DD/MM/ YYYY	Acknowled	lgement number
	diii		) furnish other audit repo yes, please provide the de				ave you fur	nished such
			Sl. No.	Section Code		Date (DD/MM/	YYYY)	Acknowledgeme nt Number
								in rumber
	e							
	C	1						

			le to audi dit report		any Act	t other than	the I	nco	me-tax Ac	t, ment	tion th	e Act, sectior	and da	te of fu	rnishin	g
						Act and sec	tion					(DD/MM	[ <b>/YY</b> )	Act and section	(DD/N YY	-
	A	□Yes (In cas	D No	ties and	l cooper	ative banks	_		-	-		nittee) If Yes,				Ø
		SI.	Name of the Partner/ member	Adr d/R	nitte	PAN		ad	nte of mission/re ent	tire	payal retiri	neration pai ble in case of ng partner (in ase of a firm)	Pe	rcentag determ		ıre
N		1.														
ATIC		2.														
DRM	В	Is any	member	of the A	OP/BO	I/executor	of AJI	P a f	foreign coi	npany	? (Tic	k) 🗹 🗌 Y	es	□ No		
INFO	С											P/BOI/execut				
PARTNERS/ MEMBERS/TRUST INFORMATION	D	associa of that		ody or e	executor							ccluding his s ich is not cha				ase
S/ MEM	E	or exec	cutors in t									or settlor/trus ay of March,	2025 or	date of	dissolu	
PARTNER		<b>S.</b> 1	No.	Name Addi		Percenta ge of share (if determin ate)	PA	N	Aadhaar Number	Design Part Identi on Num in c partn LI	tner ificati mber, ase ter in	Status (see instructions)		f Interes Capital	era pa	nun tion id/ able
		(1	1)	(2	<b>(</b> )	(3)	(4)	)	(5)	(6		(7)		(8)	(	<b>)</b> )
	Б	Taba	Cilled in a						1(0(1)(**)	a ( <b>!-</b> )						
	F	10 be				referred to i					)				Yes □	No
u u		2				eficiary are or red in section					no?				Yes □	
ection				•			,	. ,				d /or is exclus	ively for	the		
o in s		3		*						nly tru	st decla	red by the sett	lor?		Yes 🗆	NO
For persons referred to in sec		4	Please fun (i)			ng details (as	••		,	volow h	osic ov	emption limit?			Yes 🗆	No
refeı			(ii)		Whether	r the relevant	incom	e or	any part th	ereof is	s receiv	able under a tr		rod	Yes 🗆	
csons			(II)									eclared by him before 01-03-1				110
or pe			(iii)		exclusive	e benefit of 1			•			ttlor mainly d			Yes 🛛	No
Fc			(iv)		gratuity	r the trust is fund, pension	n fund	or a	ny other fu	nd creat	ted bon	und, superann a fide by a pers	son carry	ing 🛛	Yes 🗆	No
	G	Natur	e of busin									<u>ich Business or</u> indicate the t			ities/	
	-					claring inco	me ur				<b>44AD</b>	A and 44AE)				1
		S	. No.			C [Please sec	C <b>ode</b> e instr	ucti	onl		,	Frade name of business, if		Descr	iption	
			(i)			[1 10450 500			~ • • J			.5				
			(i) (ii)													

Part A-	-BS		<b>BALANCE SHEET AS ON 31<sup>ST</sup> DA</b> (fill items A and B in a case where regular		
Α	Soi	irces of	f Funds		
			ers' / members' fund		-
	-		artners' / members' capital		A
			eserves and Surplus		
			Revaluation Reserve	bi	-
			Capital Reserve	bii	-
			ii Statutory Reserve	biii	-
			Any other Reserve	biv	-
		v		by	-
		-	i Total (bi + bii + biii + biv + bv)		Bvi
			tal partners'/ members' fund (a + bvi)		1c
	2	Loan f			
	-	+ r	cured loans		-
			Foreign Currency Loans	ai	
			i Rupee Loans	a1	
SON			A From Banks	iiA	
SOURCES OF FUNDS			B From others	iiB	-
OF			C Total ( iiA + iiB)	iiC	-
ES			i Total secured loans (ai + iiC)	lic	Aiii
RC			secured loans (including deposits)		
SOL		i		bi	-
•1			i Rupee Loans	DI	-
			A From Banks	iiA	-
			Enom noncong gracified in costion		-
			B 40A(2)(b) of the I. T. Act	iiB	_
			C From others	iiC	_
			D Total Rupee Loans (iiA + iiB + iiC)	iiD	
		ii	i Total unsecured loans (bi + iiD)		Biii
		C To	otal Loan Funds (aiii + biii)		2c
	3	Deferr	ed tax liability		3
	4	Advan			_
			om persons specified in section 40A(2)(b) of e I. T. Act	i	
			om others	ii	-
			otal Advances (i + ii)		4iii
	5	- I	es of funds $(1c + 2c + 3 + 4iii)$		5
В	_		on of funds		
	_	Fixed			-
			oss: Block	1a	
FL			preciation	1b	
APPLICATION OF FUNDS			t Block $(a - b)$	1c	
IOL			apital work-in-progress	1d	
CAT			tal (1c + 1d)	1 1	1e
JLIC	2	Invest			
APP			ong-term investments		
7			Investment in property	i	

ii Equity instruments	•• •	
	iiA ··p	
B Unlisted equities	iiB	
C Total iii Preference shares	iiC	
	iii	
iv Government or trust securities	iv	
v Debenture or bonds	v	
vi Mutual funds	vi 	
vii Others	vii	aviii
viii Total Long-term investments (i + iiC + iii -	$-\mathbf{IV} + \mathbf{V} + \mathbf{VI} + \mathbf{VII}$	
B Short-term investments		
i Equity instruments	•	
A Listed equities	iA	
B Unlisted equities	iB	
C Total	iC 	
ii Preference shares	ii 	
iii Government or trust securities	iii	
iv Debenture or bonds	iv	
v Mutual funds	v	
vi Others	vi	
vii Total Short-term investments (iC + ii + iii	+ iv $+$ v $+$ vi)	bvii
C Total investments (aviii + bvii)		2c
3 Current assets, loans and advances		
A Current assets		
i Inventories	•	
A Raw materials	iA	
B Work-in-progress	iB	
C Finished goods D Stock-in-trade (in respect of goods	iC	
D acquired for trading)	iD	
E Stores/consumables including packing material	iE	
F Loose tools	iF	
G Others	iG	
<b>H</b> Total $(iA + iB + iC + iD + iE + iF + iG)$		iH
ii Sundry Debtors		
A Outstanding for more than one year	iA	
B Others	iB	
C Total Sundry Debtors		iiC
iii Cash and bank balances		
A Balance with banks	iiiA	
B Cash-in-hand	iiiB	
C Others		
C Others	iiiC	
D Total Cash and cash equivalents (iiiA -		iiiD
		iiiD aiv
D Total Cash and cash equivalents (iiiA -		
D Total Cash and cash equivalents (iiiA - iv Other Current Assets		aiv

	1				
				ii Deposits, loans and advances to bii corporate and others	
				iii Balance with Revenue Authorities biii	
				iv Total (bi + bii + biii)	biv
				v Loans and advances included in biv which is	
				a for the purpose of business or va profession va	
				b not for the purpose of business or vb profession	
			С	Fotal (av + biv)	3c
			D	Current liabilities and provisions	
				i Current liabilities	
			Ī	A Sundry Creditors	
				1Outstanding for more than one year1	
				2 Others 2	
				3 Total (1 + 2) A3	
				B Liability for leased assets iB	
				C Interest Accrued and due on iC borrowings	
				D Interest accrued but not due on borrowings iD	
				E Income received in advance iE	
				F Other payables iF	
				G Total $(A3 + iB + iC + iD + iE + iF)$	iG
				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)	iiE
				iii Total (iE + iiD)	diii
			Е	Net current assets (3c – diii)	3e
		4		Aiscellaneous expenditure not written off or djusted 4a	
				Deferred tax asset 4b	
				Debit balance in Profit and loss account/ ccumulated balance4c	
			D	fotal (4a + 4b + 4c)	4d
				l, application of funds (1e + 2c + 3e +4d)	5
NO ACCOUNT CASE		mai	ntai	where regular books of account of business or profession are not red, furnish the following information as on 31 <sup>st</sup> day of March, 2025, i	n
T C				f business or profession unt of total sundry debtors C	1
OU				unt of total sundry creditors C	
ACC				unt of total stock-in-trade	
NO A				unt of the cash balance	
4		4	-1110		*

Par	t A-			Manufacturing Account for the finan	cial yea	r 2024-25 (fill items	1 to 3 in a case where regular books
Ma	nufa	ictui	ring	of account			
acc	ount	ţ		are maintained, otherwise fill items 62 to 6	6 as app	licable)	
	1	Deb	its to	Manufacturing Account			
		A	Oper	ning Inventory			
			i	Opening stock of raw-material	i		

	ii	Opening stock of Work in progress	ii			
	iii	Total (i + ii)			Aiii	
В	Pur	chases (net of refunds and duty or tax, if	any)		В	
С	Dire	ect wages			С	
D	Dire	ect expenses (Di + Dii + Diii)			D	
	i	Carriage inward	i			
	ii	Power and fuel	ii			
	iii	Other direct expenses	iii			
Е	Fact	tory 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	Tota	al of Debits to Manufacturing Account (A	Aiii+B+C+	D+Evii)	F	
Clo	sing	Stock				
i	Raw	v material	2i			
ii	Woi	rk-in-progress	2ii			
Tot	al (2i	+2ii)		2		
Cos	st of (	Goods Produced – transferred to Trading	Account	( <b>1F-2</b> )	3	

Part Trad Acco	ling			rading Account for the financial yest count are maintained, otherwise fill items			2 in	a case where regular books of
	4 R	even	ue fr	rom operations				
	I		les/ ( any)	Gross receipts of business (net of returns	and refi	unds and duty or tax,		
		i	Sal	e of goods	i			
		ii	i Sal	e of services	ii			
		ii		her operating revenues (specify nature l amount)				
r			a		iiia			
LNU			b		iiib			
CO			c	Total (iiia + iiib)	iiic			
AC		iv	7 To	tal (i + ii + iiic)	•		Aiv	
NI	1	3 Gi	ross i	receipts from Profession			B	
CREDITS TO TRADING ACCOUNT	•			taxes and cess received or receivable in supplied	respect	of goods and services		
TO		i	Un	ion Excise duties	i			
STIC		ii	Sei	vice tax	ii			
REI		ii	i VA	T/ Sales tax	iii			
0		iv	/ Cei	ntral Goods & Service Tax (CGST)	iv			
		v	Sta	te Goods & Services Tax (SGST)	v			
		v	i Int	egrated Goods & Services Tax (IGST)	vi			
		vi		ion Territory Goods & Services Tax FGST)	vii			
		vi	ii An	y other duty, tax and cess	viii			
		ix	а То	tal (i + ii + iii + iv +v+ vi+vii+viii)			Cix	

		D	Total Revenue from operations (Aiv + B + Cix)			4D	
	5		sing Stock of Finished Goods			5	
			al of credits to Trading Account (4D + 5)			6	
	7	Оре	ening Stock of Finished Goods		7		
	8	Pur	chases (net of refunds and duty or tax, if any)		8		
	9	Dire	ect Expenses (9i + 9ii + 9iii)			9	
		i	Carriage inward	i			
		ii	Power and fuel	ii			
		iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii			
T	10	Dut	ies and taxes, paid or payable, in respect of goo	ds and s	ervices purchased		
OUN		i	Custom duty	10i			
ACC		ii	Counter veiling duty	10ii			
NG /		iii	Special additional duty	10iii			
ADI		iv	Union excise duty	10iv			
TR		v	Service tax	10v			
DEBITS TO TRADING ACCOUNT		vi	VAT/ Sales tax	10vi			
BITS		vii	Central Goods & Service Tax (CGST)	10vii			
DEI		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 + 10 10xi)	0vii + 10	viii + 10ix + 10x +	10xi i	
	11	Cos	t of goods produced – Transferred from Manuf	facturin	g Account	11	
	12		oss Profit from Business/Profession transferre (-8-9-10xii-11)	d to Pro	fit and Loss account	12	
	12a	Tur	nover from Intraday Trading		12a		
	12b	Inco	ome from Intraday Trading - transferred to Pro	ofit and	Loss account	12b	

Profit and Loss Account for the financial year 2024-25 (fill items 13 to 60 in a case where Part A-P& L regular books of account are maintained, otherwise fill items 62 to 66 as applicable) 13 13 Gross profit transferred from Trading Account (12+12b) 14 Other income Rent i i CREDITS TO PROFIT AND LOSS ACCOUNT ii Commission ii iii Dividend income iii Interest income iv iv v Profit on sale of fixed assets v Profit on sale of investment being securities chargeable vi vi to Securities Transaction Tax (STT) vii Profit on sale of other investment vii Gain (loss) on account of foreign exchange fluctuation viii u/s 43AA Profit on conversion of inventory into capital asset u/s ix 28(via) ix (FMV of inventory as on the date of conversion) Agricultural income х х Any other income (specify nature and amount) xi

			Α		xi	ia			
			В		xi	ib			
			С	Total (xia + xib)	xi	ic			
		xii	Total	l of other income (i + ii + iii + iv + v + vi + vii + viii	i + ix ·	+ x	x+ xic)	14xii	
	15	Total	l of cr	edits to profit and loss account (13+14xii)				15	
	16	Freig	ght ou	tward				16	
	17	Cons	umpt	ion of stores and spare parts				17	
	18	Powe	er and	fuel				18	
	19	Rent	<b>s</b>					19	
	20	Repa	irs to	building				20	
	21	Repa	irs to	machinery				21	
	22	Com	pensa	tion to employees					
		i	Salar	ies and wages	<b>22</b> i	i			
		ii	Bonu	IS	22i	ii			
		iii	Reim	bursement of medical expenses	22ii	ii			
		iv	Leav	e encashment	22i	v			
		v	Leav	e travel benefits	22	v			
		vi	Cont	ribution to approved superannuation fund	22 v	'n			
ΤN		vii	Cont	ribution to recognised provident fund	22v	ii			
COU		viii	Cont	ribution to recognised gratuity fund	22vi	iii			
SACO		ix	Cont	ribution to any other fund	22i	x			
FO PROFIT AND LOSS ACCOUNT		x		other benefit to employees in respect of which an nditure has been incurred	225	x			
INN.				compensation to employees (total of 22i to 22x)				22xi	
ROFIT				ther any compensation, included in 22xi, paid to residents	xiia	a	Yes / No		
O PF			If Ye	s, amount paid to non-residents	xiil	b			
L ST	23	Insu	rance						
DEBITS		i	Medi	cal Insurance	<b>23</b> i	i			
		ii	Life l	Insurance	23i	ii			
			-	nan's Insurance	<b>23i</b>	ii			
		iv	Othe etc.	r Insurance including factory, office, car, goods,	23i	v			
		v	Total	expenditure on insurance (23i + 23ii + 23iii + 23iii	v)			23v	
	24	Worl	kmen	and staff welfare expenses				24	
	25	Enter	rtainr	nent				25	
	26	Hosp	itality	Ŷ				26	
	27	Conf	erenc	e				27	
		<b>a</b> 1	nron	notion including publicity (other than advertiseme	ent)			28	
	28	Sales	pron						
		Sales Adve	-	nent				29	
	29		ertiser missio	on				29	
	29	Adve	ertisen missio Paio		i			29	

	iii	Total (i + ii)					<b>30iii</b>	
31	Royal	tv						
	i	Paid outside India, or paid in India to a non-resi other than a company or a foreign company	dent	i				
	ii	To others		ii				
	iii	Total (i + ii)					31iii	
32	Profes	ssional / Consultancy fees / Fee for technical servi	ces					1
	i	Paid outside India, or paid in India to a non-resi other than a company or a foreign company	dent	i				
	ii	To others		ii				
	iii	Total (i + ii)					32iii	
33	Hotel,	boarding and Lodging					33	
34	Trave	ling expenses other than on foreign traveling					34	
35	Foreig	gn travelling expenses					35	
36	Conve	eyance expenses					36	
37	Telep	hone expenses					37	
38	Guest	House expenses					38	
39	Club o	expenses					39	
40	Festiv	al celebration expenses					40	
	Schola						41	
42	Gift						42	
43	Donat	ion					43	
44	Rates incom	and taxes, paid or payable to Government or any e)	local	body	(ex	cluding taxes on		
	i I	Union excise duty	44i					
	ii S	Service tax	44ii					
	iii	VAT/ Sales tax	<b>44iii</b>					
	iv (	Cess	44iv					
	v	Central Goods & Service Tax (CGST)	44v					
	vi	State Goods & Services Tax (SGST)	44vi					
	vii I	Integrated Goods & Services Tax (IGST)	44vii	i				
	viii U	Union Territory Goods & Services Tax (UTGST)	44vii	i				
		Any other rate, tax, duty or cess incl STT and CTT	44ix					
		Fotal rates and taxes paid or payable (44i + 44ii + 44viii +44ix)	<b>44iii</b> +	44iv -	+ 44	4v + 44vi + 44vii +	44x	
45	Audit	t fee					45	
46	Salary	/Remuneration paid to Partners of the firm					46	
47	Other	expenses (specify nature and amount)						1
	i			i				
	ii			ii			1	
	iii	Fotal (i + ii)		L			<b>47iii</b>	
48	Bad d	ebts (specify PAN/ Aadhaar No. of the person, if availab	le, for w	whom i	Baa	l Debt for amount of Rs.	·	l
	1 1	or more is claimed and amount)	<b>48i</b> (1)					
	i(1)		1401(1)	1				

		i(2)														4	48i(2)								
		i(3)												l		4	48i(3)								
		i	(Rov [48](	vs ca (1)+4						qui	rec	l) 1	lota	1			48i								
			Othe	ers (1 haar	mor · No.	e t . is	han not	R	s. 1		·				AN/ ame and	d	<b>48</b> ii								
			Othe					ess	tha	n Rs	s. 1	la	kh)				<b>48iii</b>								
		iv	Tota	l Ba	d De	eb	t ( <b>4</b> 8	8i -	⊦ 48i	i + 4	<b>1</b> 8i	ii)				I							4	48iv	
	49	Prov	ision	for	bad	an	d d	ou	btfu	l de	bts	5												49	
	50	Othe	r pro	ovisio	ons																			50	
	51		Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30 + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]													iii	51								
	52	Inter																							
															non-res mpany	side	nt		i						
		ii	То о	ther	S														ii						
		iii	Tota	l (i+	ii)																		5	52iii	
	53	Depr	reciat	ion a	and	an	ort	tiza	ation	1														53	
	54	Net p	orofit	bef	ore t	tax	es (	51	- 52	2iii –	- 5.	3)												54	
Q,	55	Prov	ision	for	curr	en	t ta	X																55	
AX AI	56	Prov	ision	for	Defe	err	ed [	Га	x															56	
FOR 1 DNS	57	Profi	t afte	er ta	x (54	4	55		56)															57	
ISION RIATIC	58	Bala	Balance brought forward from previous year										58												
PROVI PROPI	59	Amo	unt a	vail	able	fo	r aj	ppi	ropr	iatio	n	(57	+ 5	8)	)									59	
IONS	60	Tran	sferr	ed to	o res	ser	ves	an	ıd su	rph	ıs													60	
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS	61	Bala	nce c	arrio	ed to	) b	alaı	nce	e she	et ir	ı p	roj	orie	to	r's acco	ount	: (59 -	- 60	))					61	
	62																COM	E	UND	DER	SEC	TION 44	AD		
															an LLF Bu		ess co	de				D	escri	ptio	1
ASES		ii		B+6	2iC]	] is																es, howeve is extende		62i	
PRESUMPTIVE INCOME CASES		1	ele		nic	cle	ari	ng	sys	tem	0	r o	the	r	ee bank prescri					iA					
INC		J	B Re						ore s	pec			1410							iB					
IIVE		•	C An	y me	ode o	otł	ner	tha	an A	and	I B	;								iC					
UMP		(ii) P	Presu	mpt	ive I	[nc	om	e u	nde	r seo	ctio	on 4	44A	D	(iiA + i	iiB)							-	62ii	
PRES		4		of iche						our	nt (	clai	ime	d	to have	e be	en e	arn	ed,	iiA					
			B 8% ear	o of ned	(62i , whi	B icł	+ 6 neve	2i0 er i	C), o is hig	gher	•				claimed										
		NOT. accoi														of G	ross	Rec	eipts	/Tur	nove	er, it is ma	ndato	ory to	o maintain books of
		COM	1PU1	<b>FAT</b>	ION	0	F P	R	ESU	MP	ГΓ	VE	IN	C	OME F							NDER			
		SEC SR.N		• 44/	AUA	<u>x ('</u>			e of				<u>ai ti</u>	ae	ership F	<u>n 111</u>			ess c				I	Desci	ription

Τ						Rs.50 Lakh, ho 63i is extended			63iC] is	less th	an or equal	63i	
			A	Through	a/c payee chequ	ie or a/c payee b	oank di	raft or ba				iA	
				<u>system re</u> Receipts i		ribed electronic	modes	s received	before s	pecifi	ed date	iB	
			С	Any mode	e other than A a	and B						iC	
		(ii)	Pres	umptive I	ncome under se	ection 44ADA (5	50% of	f 63i, or tl	ne amou	nt clai	med to have	63ii	
					whichever is hig s less than 50% o		it is ma	undatory to	maintai	n book	s of account	t and h	ave a tax audit under
		secti	on 44	ÅAB		TIVE INCOM		-			U U		
		SEC	CTIO	N 44AE						MAG	ES UNDER		
		SR.	NO.		Name of Bu	siness		Busin	ess code			Desci	ription
			D	•	XX71	<b>T</b>			D		• • • • • • • • •		
			No.	<u>istration</u> of goods	<u>Whether</u> owned/leased/	<u>Tonnage</u> capacity of	mor	<u>nber of</u> 1ths for		E for t	<u>income u/s</u> he goods		
			<u>ca</u>	rriage	<u>hired</u>	goods carriage (in MT)		<u>h goods</u> age was	(Comp	carria uted	age @ Rs.1000		
								d/ leased/ ed by	per ton	per m	onth in case eds 12MT,		
								sessee	or else	e @ Rs	5.7500 per		
											<u>ne amount</u> nave been		
									act	ually e	earned, is higher		
		(i)		(1)	(2)	(3)		(4)	wine	(5)			
		(a)											
		(b)											
						Total							
				-	is necessary								
			Tota 64(i)		ptive income fr	om goods carria	age u/s	44AE [to	otal of co	olumn	(5) of table	64(ii)	
			- ()		Remuneration to	) Partners of the	e firm					64(iii)	
		(iv)	Tota	l Presumj	ptive Income u/s	s 44AE (ii-iii)						64(iv)	
						en prescribed und y to maintain bo							d at any time during
	65	IF I	REG	ULAR BO	OOKS OF AC	COUNT OF BU	USINE	SS OR F	ROFES	SION	ARE NOT	1	
				AINED, fi or profes		wing informatio	on for j	previous	year 202	4-25 i	n respect of		
		(i)	For a	assessee ca	arrying on Busi	ness							
		a	Gros	s receipts	(a1 + a2)				ia				
E						e or a/c payee b m or other pre							
CAS				modes rec	ceived before sp		Seribe	u ciccito.					
INU				Any other	r mode				a2				
CCO				s profit					ib				
NO ACCOUNT CASE			Expe						ic			<b>(!</b> )	
			-	orofit	·	••						65i	
					arrying on Prof	ession			T!				
		a			(a1 + a2)	o on olo nome h	only d	noft on ba	Iia nk a1				
				electronic	clearing syste	e or a/c payee b m or other pre							
				modes rec	ceived before sp	ecified date							

		2 Any other mode	a2		
	b	Gross profit	Iib		
	c	Expenses	Iic		
	d	Net profit	II	65ii	
	(iii)	Total profit (65i + 65ii)		65ііі	
66	i	Turnover from speculative activity		66i	
	ii	Gross Profit		66ii	
	iii	Expenditure, if any		<b>66iii</b>	
	iv	Net income from speculative activity (66ii 66iii	)	66iv	

Pa	art A- OI Other Information (mandatory if liable for audit under section 44AB, for others, fill if applicable)										
	1	Method of accounting employed in the previous yea	r (Tick	) 🗹		mercan	tile	🗆 cash			
	2	Is there any change in method of accounting	(Tick	, ,				D No			
	3a	Increase in the profit or decrease in loss because Income Computation Disclosure Standards notified XI(3) of Schedule ICDS]	under	section	145(2	(colum	n 3a				
	3b	Decrease in the profit or increase in loss because Income Computation Disclosure Standards notified XI(4)) of Schedule ICDS]									
	4	Method of valuation of closing stock employed in the									
		A Raw Material (if at cost or market rates, whiche rate, write 3)			-						
		B Finished goods (if at cost or market rates, which rate, write 3)	ever is	less wi	rite 1,	if at cost	t, wri	te 2, if at market			
		C Is there any change in stock valuation method (7	ick) 🗹		Yes			lo			
		D Increase in the profit or decrease in loss because the method of valuation specified under section		viation,	if any	y, from	4d				
		<b>E</b> Decrease in the profit or increase in loss because the method of valuation specified under section		viation,	if any	y, from	4e				
NO	5	Amounts not credited to the profit and loss account,	being	-							
ATI		A the items falling within the scope of section 28	5a								
OTHER INFORMATION		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 vear	5c								
		D any other item of income	5d								
		E capital receipt, if any	5e								
		F Total of amounts not credited to profit and loss a	accour	t (5a+5	5b+5c	+5d+5e)	5f				
	6	Amounts debited to the profit and loss account, to the					•	<u> </u>			
		section 36 due to non-fulfilment of condition specifie	ed in re	elevant	claus	es-					
		Premium paid for insurance against risk of A damage or destruction of stocks or store [36(1)(i)]	6a								
		<b>B</b> Premium paid for insurance on the health of employees [36(1)(ib)]	6b								
		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								
		<b>D</b> Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d								

E	<b>Amount of discount on a zero-coupon bond</b> [36(1)(iiia)]	6e	
F	Amount of contributions to a recognised	6f	-
G	Amount of contributions to an approved	6g	
т	superannuation fund [36(1)(iv)]Amount of contribution to a pension scheme		-
H	referred to in section 80CCD [36(1)(iva)]	6h	_
Ι	<b>Amount of contributions to an approved</b> 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)]	61	-
	Provision for had and doubtful debts		-
Μ	[ <i>36</i> ( <i>1</i> )( <i>viia</i> )]	6m	
N	[36(1)(viii)]	6n	
0	Expenditure for the purposes of promoting family planning amongst employees $[36(1)(ix)]$	60	
Р	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income $[36(1)(xv)]$		-
Q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6д	_
R	Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)]	6r	
S	Any other disallowance	6s	
Т	Total amount disallowable under section 36 (tota	al of 6a to 6s)	6t
U	company has recognized Provident Fund)		2
	i deployed in India	i	
	ii deployed outside India	ii	
	iii Total	iii	
	iii [Total nounts debited to the profit and loss account, to th etion 37		r
sec A	nounts debited to the profit and loss account, to the ction 37 Expenditure of capital nature [37(1)]	e extent disallowable unde	p <b>r</b>
sec A	nounts debited to the profit and loss account, to the stion 37 Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)]	e extent disallowable unde	r
sec A	nounts debited to the profit and loss account, to the etion 37 Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)] Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or	e extent disallowable unde	
Sec A B C	nounts debited to the profit and loss account, to the etion 37 Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)] Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	e extent disallowable unde 7a 7b	
Sec A B C	nounts debited to the profit and loss account, to the tion 37 Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)] Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] Expenditure by way of penalty or fine for	e extent disallowable unde 7a 7b 7c	
sec A B C D	nounts debited to the profit and loss account, to the tion 37 Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)] Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] Expenditure by way of penalty or fine for violation of any law for the time being in force Any other penalty or fine	e extent disallowable unde 7a 7b 7c 7d	
Sec A B C D E F G	nounts debited to the profit and loss account, to the tion 37 Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)] Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] Expenditure by way of penalty or fine for violation of any law for the time being in force Any other penalty or fine Expenditure incurred for any purpose which is an offence or which is prohibited by law	e extent disallowable unde 7a 7b 7c 7d 7e	
Sec A B C D E F G	nounts debited to the profit and loss account, to the tion 37 Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)] Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] Expenditure by way of penalty or fine for violation of any law for the time being in force Any other penalty or fine Expenditure incurred for any purpose which is an offence or which is prohibited by law Amount of any liability of a contingent nature	e extent disallowable unde 7a 7b 7c 7c 7d 7c 7d 7c 7g 7h	
Sec A B C D E F G	nounts debited to the profit and loss account, to the tion 37 Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)] Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] Expenditure by way of penalty or fine for violation of any law for the time being in force Any other penalty or fine Expenditure incurred for any purpose which is an offence or which is prohibited by law Amount of any liability of a contingent nature Any other amount not allowable under section	7a       7b       7b       7c       7c       7d       7d       7e       7f       7g       7h       7i	
Sec A B C D E F G H	nounts debited to the profit and loss account, to the tion 37 Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)] Expenditure of personal nature [37(1)] Expenditure of personal nature [37(1)] Expenditure of personal nature [37(1)] Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] Expenditure by way of penalty or fine for violation of any law for the time being in force Any other penalty or fine Expenditure incurred for any purpose which is an offence or which is prohibited by law Amount of any liability of a contingent nature Any other amount not allowable under section Total amount disallowable under section 37 (tota	e extent disallowable unde 7a 7b 7c 7c 7d 7d 7e 7f 7g 7h 7i 1 of 7a to 7i)	7j
Sec A B C D E F G H I	nounts debited to the profit and loss account, to the stion 37 Expenditure of capital nature [37(1)] Expenditure of personal nature [37(1)] Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] Expenditure by way of penalty or fine for violation of any law for the time being in force Any other penalty or fine Expenditure incurred for any purpose which is an offence or which is prohibited by law Amount of any liability of a contingent nature Any other amount not allowable under section Total amount disallowable under section 37 (tota Amounts debited to the profit and loss account, t	e extent disallowable unde 7a 7b 7c 7c 7d 7d 7e 7f 7g 7h 7i 1 of 7a to 7i)	

		Amount disallowable under section 40(a)(ia)			
		b on account of non-compliance with the	Ab		
		provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on			
		c account of non-compliance with the provisions of	Ac		
		Chapter VIII of the Finance Act, 2016			
		Amount disallowable under section 40(a)(iii)			
		d on account of non-compliance with the	Ad		
		provisions of Chapter XVII-B			
		e Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae		
		<b>f</b> Amount paid as wealth tax $[40(a)(iia)]$	Af		
		Amount paid by way of royalty, license fee,	AI		
		g service fee etc. as per section 40(a)(iib)	Ag		
		Amount of interest, salary, bonus,	0		
		h commission or remuneration paid to any	Ah		
		partner or member [40(b)]			
		i Any other disallowance	Ai		
		j Total amount disallowable under section 40(to	otal o	f Aa to Ai)	8Aj
	р	Any amount disallowed under section 40 in any p	reced		8B
	D.	allowable during the previous year			88
<b>U</b>		ounts debited to the profit and loss account, to the	exte	nt disallowable under	
-		ion 40A			
		Amounts paid to persons specified in section 40A(2)(b)	9a		
		Amount paid otherwise than by account payee			
		cheque or account payee bank draft or use of			
	В	electronic clearing system through a bank			
		account or through such electronic mode as may			
		be prescribed, disallowable under section 40A(3)			
	С	<b>Provision for payment of gratuity</b> [40A(7)]	9c		
		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	9d		
		institution [40A(9)]			
		Marked to market loss or other expected loss			
	Е	except as allowable u/s 36(1)(xviii) [40Å(13)]	9e		
	F	Any other disallowance	9f		
		Total amount disallowable under section 40A			9g
	-	amount disallowed under section 43B in any pred	cedin	g previous vear but	
		wable during the previous year	um	B Provious Jear Dut	
	Δ	Any sum in the nature of tax, duty, cess or fee	10a		
		under any law	108		
		Any sum payable by way of contribution to any			
	B	provident fund or superannuation fund or gratuity fund or any other fund for the welfare	10b		
		of employees			
		Any sum payable to an employee as bonus or	10		
	C	commission for services rendered	10c		
		Any sum payable as interest on any loan or			
		borrowing from any public financial institution	10d		
		or a State financial corporation or a State Industrial investment corporation			
		Any sum payable as interest on any loan or			
			10.1.		
		borrowing from such class of non-banking financial companies as may be notified by the	ruda		
		Central Government			
		Any sum payable as interest on any loan or			
		borrowing from any scheduled bank or a co- operative bank other than a primary agricultural	10.		
		credit society or a primary co-operative			
		agricultural and rural development bank			
		Any sum payable towards leave encashment	10f		
	T.	rany sum payable lowarus leave encasimient	101		

	G	Any sum payable to the Indian Railways for the use of railway assets	10g			
		Any sum payable to a micro or small enterprise				
		beyond the time limit specified in section 15 of the				
	п	Micro, Small and Medium Enterprises	1011			
		Development Act, 2006				
	Ι	Total amount allowable under section 43B (total o	of 10a	to 10h)	10i	
11		y amount debited to profit and loss account of the	previ	ous year but		
11	disa	allowable under section 43B				
		Any sum in the nature of tax, duty, cess or fee	11a			
		under any law	114			
		Any sum payable by way of contribution to any				
		provident fund or superannuation fund or	11b			
		gratuity fund or any other fund for the welfare				
		of employees				
		Any sum payable to an employee as bonus or	11c			
		commission for services rendered				
		Any sum payable as interest on any loan or				
		borrowing from any public financial institution	11d			
		or a State financial corporation or a State Industrial investment corporation				
		Any sum payable as interest on any loan or				
		borrowing from such class of non-banking				
		Consist some size of more he wettend has the				
		Central Government, in accordance with the	11da			
		terms and conditions of the agreement governing				
		such loan or borrowing				
		Any sum payable as interest on any loan or				
		borrowing from any scheduled bank or a co-				
		operative bank other than a primary agricultural	11e			
		credit society or a primary co-operative				
		agricultural and rural development bank				
	F	Any sum payable towards leave encashment	11f			
		Any sum payable to the Indian Railways for the use of railway assets	11g			
		Any sum payable to a micro or small enterprise				
		beyond the time limit specified in section 15 of the				
		Micro, Small and Medium Enterprises	11h			
		Development Act, 2006				
	Ι	Total amount disallowable under Section 43B(tota	al of 1	1a to 11h)	11i	
12	Am	ount of credit outstanding in the accounts in respe	ect of			
	Α	Union Excise Duty	12a			
			14a			
	B	Service tax	12b			
			140			
	C	VAT/sales tax	12c			
	F					
	D	Central Goods & Service Tax (CGST)	12d			
	Е					
		State Goods & Services Tax (SGST)	12e			
	F		100			
	<b>1</b>	Integrated Goods & Services Tax (IGST)	12f			
	G	Union Territory Goods & Services Tax (UTGST)	12g			
		•	12g			
	Η	Any other tax	12h			
					10.	
	Ι	Total amount outstanding (total of 12a to 12h)			12i	
12	A	ounts deemed to be profits and gains under section	n 22 A	Ror 33 ADA or	13	
13	АШ 33А		п эзА	AD OF JJADA OF	13	
14		y amount of profit chargeable to tax under section			14	

	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)	15	
16	Amount of expenditure disallowed u/s 14A	16	
17	Whether assessee is exercising option under subsection 2A of section 92CE Tick) 🗹 🔲 Yes 🔹 🔲 No [If yes , please fill schedule TPSA]	17	

Pa Ql	rt A D	- 1	(	Quantitative details (mandatory if liable for audit under section 44AB)		
	(a)	In tł	ne o	case of a trading concern		
		1	Oj	pening stock	1	
		2	Pu	urchase during the previous year	2	
		3	Sa	les during the previous year	3	
		4	Cl	osing stock	4	
		5	Sh	ortage/ excess, if any	5	
	<b>(b</b> )	In tł	ne o	case of a manufacturing concern		
LS		6	Ra	aw materials		
DETAILS			a	Opening stock	6a	
DE			b	Purchases during the previous year	6b	
QUANTITATIVE			c	Consumption during the previous year	6c	
ATI			d	Sales during the previous year	6d	
I			e	Closing stock	<b>6e</b>	
EN A			f	Yield finished products	6f	
QU			g	Percentage of yield	6g	
			h	Shortage/ excess, if any	6h	
		7	Fi	nished products/ By-products		
			a	opening stock	7a	
			b	purchase during the previous year	7b	
			с	quantity manufactured during the previous year	7c	
				sales during the previous year	7d	
			e	closing stock	7e	
			f	shortage/ excess, if any	7f	

# SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Scl	hed	ule HP Details of I ownership og	<b>ncome from Ho</b> f property)	use	Pro	per	ty (	(Ple	ease	re	fer	instru	ction	s) (.	Drop	do	wn to	o be	pro	ovided	indicating
	1	Address of property 2		То	wn/	Cit	у						Sta	te	Coi y	untı	· PI	N Co	ode/	Zip c	ode
ΤΥ		Is the property co-ow Assessee's percentage		pror				(if "	'YE	S"	ple	ase en	iter f	ollo	wing	det	ails)				
PROPERTY	Name of other Co-owner(s)				PAN/Aadhaar No. of Co-owner (s)					Per	cen	tage	Sha	are ir	ı Pr	ope	rty (%	)			
HOUSE P		I		(-)																	
H		<i>Tick</i> ☑ the applicable option] ☐ Let out	Name(s) of Tenant(s) (if let out)	PAN/Aadhaar No. of Tenant(s) (Please see note)						P	AN						of Ter imed)	ant(s) (if			
		Deemed let out	I																		

A	<b>Gross rent received or receivable or lettable</b> (higher of the two, if let out for whole of the ye part of the year)		-	of th	e two	if le	t oui	t for	<b>1</b> a				
В	The amount of rent which cannot be realized	1b											
С	Tax paid to local authorities	1c											
D	Total (1b + 1c)	1d											
E	Annual value (1a – 1d)								1e				
F	Annual value of the property owned (own pe	ercei	ntage	sha	e x 1	e)			1f				
G	G 30% of 1f												
н	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	yea	r less	30%	, D				1j				
K	Income from house property 1 (1f – 1i + 1j)								1k				
	(fill up details separately for each property)												
Pas	ss through income/ Loss if any *								2				
	<b>come under the head "Income from house pro</b> negative, take the figure to 2i of schedule CYLA	-	ty" (Σ	2 1k	+2)				3				

Scl	hed	ule 1	<b>BP</b> Computation of income from business or profession	on		
	А	Fro	m business or profession other than speculative business a	nd sp	oecified business	
		1	Profit before tax as per profit and loss account (item 54, 6 65(iii) & 66(iv) of Part A-P&L )	2(ii),	63(ii), 64(iv),	1
		_	Net profit or loss from speculative business included in 1			
		2a	(enter –ve sign in case of loss) [Sl.no.12b of Trading account + Sl. No. 66iv of Schedule P&L]	2a		
N		2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)	2b		-
PROFESSION			a House property	3a		
ROF			b Capital gains	3b		
			c Other sources	3c		
OR			Income/ receipts credited to profit and ci Dividend	3ci		
JSINESS		3	loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or income	3cii		
1 Bl			chargeable u/s 115BBH d u/s 115BBF	3d		
RON			e u/s 115BBG	3e		
INCOME FROM BUSINESS			f (net of Cost of Acquisition, if any)	3f	(Item No. A of Schedule VDA)	
			Profit or loss included in 1, which is referred to in section			
			44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA/44BBC/44DA First schedule of Income-tax Act(other than profit from lif			
			insurance business referred to in section 115B) (Dropdow			
			to be provided)			
		4b	Profit and gains from life insurance business referred to in section 115B	4b		

-			<b>D</b> (1)				
4c	<b>Profit from activities covered under</b> <b>7B(1A) and 8</b> (Dropdown to be provided)	rule 7, 7A, 7	/B(1)	4c			
5	Income credited to Profit and Loss acco		in 1)	whi	ch is exempt		
	a Share of income from firm(s)	5a	,		· · · · · ·		
	b Share of income from AOP/ BOI	5b					
	Any other exempt income (specify	0.0					
	c nature and amount)						
	i l	Ci	_				
	ii	Cii					
	iii Total (ci + cii)	5ciii					
				5.3		_	
(	d Total exempt income (5a + 5b + 5ciii) Balance (1- 2a - 2b - 3a - 3b - 3c - 3d -		4h 4a	5d			
6	Balance $(1 - 2a - 2b - 3a - 3b - 3c - 3d - 3$		4D-4C	— <b>э</b>		6	
		A House		7a			
		<b>P</b> property		-		-	
		B Capital	gains	7b			
	Expenses debited to profit and loss	C Other		7c			
_	account considered under other heads	D u/s 115B	BF	7d			
7	of income/related to income	E u/s 115B	BG	7e			
	chargeable u/s 115BBF/or u/s 115BBG or u/s 115BBH						
	OF U/S 115BBH	u/s 115B					
		F (other th Cost of	an	<b>7</b> f			
		Acquisit	(an)				
		-					
8a	Expenses debited to profit and loss acco	unt which re	late	8a			
	to exempt income						
8b	Expenses debited to profit and loss acco			8b			
	exempt income and disallowed u/s 14A (	· · · · · · · · · · · · · · · · · · ·	UI)	0			
	Total (7a + 7b + 7c + 7d + 7e + 7f + 8a+	8b)		9			
10	Adjusted profit or loss (6+9)					10	
11	Depreciation and amortisation debited t	to profit and l	oss ac	cou	nt	11	
12	Depreciation allowable under Income-ta	ax Act					
	i Depreciation allowable under section					-	
	and 32(1)(iia) (column 6 of Schedule-		12i				
	ii Depreciation allowable under section						
	(Make your own computation refer Ap	pendix-IA of	12ii				
	iii Total (12i + 12ii)					12iii	
13	Profit or loss after adjustment for depr	eciation (10 +	11 – 1	2111	)	13	
	Amounts debited to the profit and loss a			,	,		
14	extent disallowable under section 36 (6t	· · ·	14				
	Amounts debited to the profit and loss a					-	
15	extent disallowable under section 37 (7j		15				
	Amounts debited to the profit and loss a						
16	extent disallowable under section 40 (8)		16				
	Amounts debited to the profit and loss a	-					
17	extent disallowable under section 40A (		17				
	Any amount debited to profit and loss a	ccount of the					
18	previous year but disallowable under sec						
10	of Part A-OI)	, , , , , , , , , , , , , , , , , , ,					
-	Interest disallowable under section 23	of the Micro					
19	Small and Medium Enterprises Devel	· · · · · · · · · · · · · · · · · · ·	19				
	2006						
20	Deemed income under section 41		20				
1	Deemed income under section 32AC/	32AD/ 33AR	-				
21	33ABA/35ABA/35ABB/ 35AC/ 40A(3A)						
21	80HHD/ 80-IA		<u></u>				
22			22				
	Deemed income under section 43CA	••• · · ·	22				
23	Any other item of addition under section		23	<u> </u>			
	Any other income not included in pr						
24	account/any other expense not allowab		24				
1-1	income from salary, commission, bonus		- •				
	from firms in which assessee is a partne	r)	1				

	25	Increase in pr ICDS adjustr valuation of st
	26	Total (14 + 15
	27	Deduction allo
	28	Amount of dec 35CCD in exce loss account ( deductible una lower than amo item 24)
	29	Any amount preceding pre previous year
		Any amount preceding pre

	Increase in profit or decrease in loss on ac	count of					
	ICDS adjustments and deviation in me						
	valuation of stock (Column 3a + 4d of Part A	- OI)					
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 2	22 + 23 + 2	4+25	)		26	
27	Deduction allowable under section 32(1)(iii)		27				
	Amount of deduction under section 35 or 35						
	<b>35CCD in excess of the amount debited to pr</b> <b>loss account</b> ( <i>item x</i> (4) <i>of Schedule ESR</i> ) ( <i>if</i>	ofit and					
28	deductible under section 35 or $35CCC$ or $35$	5CCD is	28				
	lower than amount debited to P&L account, it v						
	item 24)	•				-	
	Any amount disallowed under section 40 preceding previous year but allowable du		29				
	previous year (8B of Part A-OI)	-					
	Any amount disallowed under section 43B		20				
	preceding previous year but allowable du previous year (10i of Part A-OI)	ring the	30				
	Any other amount allowable as deduction		31				
	Decrease in profit or increase in loss on ac	count of				-	
	ICDS adjustments and deviation in me		32				
	valuation of stock (Column 3b + 4e of Part A	- 01)				22	
	Total (27+28+29+30+31+32) Income (13+26-33)					33	
	Income (13+26-33) Profits and gains of business or profession de	omed to	he	der		34	
35		35i	be ui	luer -		-	
	i Section 44AD [62(ii) of schedule] ii Section 44ADA [63(ii) of schedule]	35ii				-	
	iii Section 44AE [64(iv) of schedule]	3511					
	iv Section 44B	35iv				_	
	v Section 44BB	35v				-	
	Via Section 44BBA	35vi				_	
	vib Section 44BBC	35vib					
	vii Section 44DA	35 vii		(item 4	of Form 3CE)		
	First Schedule of Income-tax Act	35viii		•			
	(other than						
	ix Total (35i to 35viii)	- 41 41-			•••••••••••••••••••••••••••••••••••••••	35 ix	
.70	Net profit or loss from business or profession business	other th	an sp	eculat	ive and specified	36	
	Net Profit or loss from business or profession	other th	an sp	eculat	ive business and		
	specified business after applying rule 7A, 7B					A37	
	not applicable, enter same figure as in 36) (If loss tail a Income chargeable under Rule 7	ke the figu		i of iter <b>37a</b>	n E) (37a+ 37b +		
	b Deemed income chargeable under Rule 7	4		37a 37b			
	c Deemed income chargeable under Rule 71			370 37c			
	d Deemed income chargeable under Rule 71			37d			
	e Deemed income chargeable under Rule 8	、 <i>y</i>		37u 37e			
	Income other then Dule 74, 7D, & Dule 9	3 (Item N	Io				
	<sup>1</sup> 36)			37f			1
	Balance of income deemed to be from agri 7B(1), 7B(1A) and Rule 8 for the purpose of a					38	
	Act	sgregatio	UII UI	meoni	e as per r mance	30	
	nputation of income from speculative busines	s					• •
39	Net profit or loss from speculative business a	s per pro	ofit or	loss a	ccount	39	
40	Additions in accordance with section 28 to 44	IDB				40	
41	Deductions in accordance with section 28 to 4	44DB				41	
10		the figure	to Gru	ii of sch	edule CFL)	B42	
42	Income from speculative business (if loss, take	ine jigure	10 01 1	n oj sen	,		
	nputation of income from specified business u				,		

	44	Additions in accordance v	with section 28 to 44DB		44							
	45	<b>Deductions in accordance</b> section,- (i) 35AD, (ii) 32 or 3.	with section 28 to 44DB (other than 5 on which deduction u/s 35AD is claimed	<i>deduction under</i> <i>1</i> )	45							
	46	Profit or loss from specifi	ed business (43+44-45)		46							
	47	Deductions in accordance	with section 35AD(1)		47							
	48	<b>Income from Specified Bu</b> <i>ii of schedule CFL</i> )										
	49	Relevant clause of sub-section (5) drop down menu)	<sup>n</sup> C49									
D		come chargeable under the 37+B42+C48)	D									
Е	Int	ra-head set off of business	loss of current year									
	SI.	Type of Business income	Income of current year (Fill this column only if figure is zero or	Business loss set H off	susines	s income remaining after set off						
			(1)	(2)		(3) = (1) - (2)						
	i	Loss to be set off (Fill this row only if figure is		(A37)								
	ii	Income from speculative business	(B42)									
	iii	Income from specified business	(C48)									
	iv	Income from life insurance business under										
	v	Total loss set off (ii + iii+i										
	v	Loss remaining after set o	off (i – v)									

1	Block of assets		Plant and machinery		
2	Rate (%)	15	30	40	45
		(i)	(ii)	(iii)	(iv)
3a	<sup>a</sup> 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	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 in negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	2 Additional depreciation, if any, on 4				
13	<sup>3</sup> Additional depreciation, if any, on				

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 ( <i>out of</i> <i>column 15</i> )		
17	Net aggregate depreciation (15-16)		
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. ( <i>out of column 17</i> )		
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)		

	1	Block of assets	Land	Building	(not includ	ling land)	Furniture and fittings	Intangible assets	Ships
	2	Rate (%)	Nil	5	10	40	10	25	20
			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
		Written down value on the first day of previous year							
_	4	Additions for a period of 180 days or more in the previous year							
		Consideration or other realization during the previous year out of 3 or 4							
		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							
		<b>Amount on which depreciation at</b> <b>half rate to be allowed (7-8)</b> ( <i>enter</i> <i>0, if result in negative</i> )							
	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 ( <i>out of</i> <i>column 12</i> )							

14	Net aggregate depreciation (12-13)				
	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. ( <i>out of column 14</i> )				
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)				

Sch	ıedu	ile D	Summary of depreciation on assets (Other deduction under any other section)	than	n assets on which full capital expenditure is allowable as
	1	Pla	nt and machinery		
		a	<b>Block entitled for depreciation</b> @ <b>15 per cent</b> (Schedule DPM – 17i or 18i as applicable)	1a	
S		b	<b>Block entitled for depreciation @ 30 per cent</b> ( <i>Schedule DPM – 17ii or 18ii as applicable</i> )	1b	
ASSETS		c	<b>Block entitled for depreciation</b> @ <b>40 per cent</b> ( <i>Schedule DPM – 17iii or 18iii as applicable</i> )	1c	
I ON A		d	Block entitled for depreciation @ 45 per cent ( Schedule DPM – 17iv or 18iv as applicable)		
ION		e	Total depreciation on plant and machinery (1a	+ 1b +	1d
IAT	2	Bui	lding (not including land)		
OF DEPRECIATION ON		а	<b>Block entitled for depreciation</b> @ <b>5 per cent</b> (Schedule DOA- 14ii or 15ii as applicable)	2a	l l
DE DE		b	<b>Block entitled for depreciation</b> @ <b>10 per cent</b> (Schedule DOA- 14iii or 15iii as applicable)	2b	
SUMMARY (		c	<b>Block entitled for depreciation</b> @ <b>40 per cent</b> (Schedule DOA- 14iv or 15iv as applicable)	2c	
MM		d	Total depreciation on building (total of 2a + 2b	+ 2c)	) 2d
SU	3	Fu	rniture and fittings(Schedule DOA- 14v or 15v as	appli	licable) 3
	4	Inta	angible assets (Schedule DOA- 14vi or 15vi as appl	licabl	ole) <b>4</b>
	5	Shi	<b>ps</b> (Schedule DOA- 14vii or 15vii as applicable)		5
	6	Tot	al depreciation (1e+2d+3+4+5)		6

Sch	ıedu	le DCG Deemed Capital Gains on sale of	lepreciable assets		
1	Plaı	nt and machinery			
	a	Block entitled for depreciation @ 15 per cent	1a		
		(Schedule DPM – 20i)			
	b	Block entitled for depreciation @ 30 per cent	1b		
		(Schedule DPM – 20ii)			
	с	Block entitled for depreciation @ 40 per cent	1c		
		(Schedule DPM – 20iii)			
	d	Block entitled for depreciation @ 45 per cent			
		(Schedule DPM – 20iv)			1
	е	Total $(1a + 1b + 1c + 1d)$		1d	
2	Bui	lding (not including land)			
	а	Block entitled for depreciation @ 5 per cent	2a		
		(Schedule DOA- 17ii)			
	b	Block entitled for depreciation @ 10 per cent	2b		
		(Schedule DOA- 17iii)			
	с	Block entitled for depreciation @ 40 per cent	2c		
		(Schedule DOA- 17iv)			
	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	

Schee	lule ESR Expenditu	re on scientific Research et	c. (Deduction under section 3	5 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)
Ι	35(1)(i)			
Ii	35(1)(ii)			
Iii	35(1)(iia)			
Iv	<b>35(1)(iii)</b>			
V	35(1)(iv)			
Vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
Ix	35CCD			
Х	Total			
NOT	TE In case any deduction details as per Schedule		35(1)(ii) or 35(1)(iia) or 35(1)	(iii) or 35(2AA), please provide the

Sche CG	dule	Capit	al Gai	ins									
SN	А	Short	t-term	Capit	al Gains	s (STCG) (Sub	-items 4 &	5 are no	t applicab	ole for residents)			
L GAI	ains					r building or h ur share of ca		o details	separate	ly for each property)	(in case	of co-	
CAPITAL GAINS	pital (	1	Date		rchase/	DD/MM/	YYYY D	ate of ale/trans	fer	DD/MM/YYYY			
C	Ca		a	i F	ull value	of considerat	tion receive	ed/receiv	able		ai		
	ern			ii V	alue of p	property as pe	er stamp va	luation	authority	7	aii		
	Short-term Capital Gains			iii of	f Capital		se (aii) doe			50C for the purpose times (ai), take this			
			b	Deduc	ctions ur	der section 48	8						
					eductior AB	n as per clause	e (iii) of sec	tion 48 (	of the Act	t, read with Rule	bi		
				ii C	ost of ac	quisition with	out indexa	tion			bii		
				iii C	ost of In	nprovement w	ithout ind	exation			biii		
				iv E	iv Expenditure wholly and exclusively in connection with transfer						biv		
				v T	otal (bi -	+ bii + biii+bi	v)				bv		
			с	Balan	ce (aiii –	- bv)					1c	1	
			d	Deduc	ction und	der section 54	G/54GA (S	pecify det	ails in item	n D below)	1d		
n			е	Short-	-term Ca	apital Gains o	n Immova	ble prop	erty (1c -	- 1d)		A1e	
			f	In cas	e of tran	sfer of immov	vable prop	erty, ple	ase furnis	sh the following detai	ils (see 1	note)	
				S. No.	Name	PAN/Aadhaar No. of buyer(s)	Percentage		Address of	0	State		
			NOT	by	buyer in	the documents.				deduced under section 1 ive percentage share an		_	

	a i	mp sale 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	
1	b Net	worth of the under taking or division				2b	
	0	ort term capital gains from slump sale (2Aiii-2B)					A2c
Fr		e of equity share or unit of equity oriented Mutual Fi	ınd	Where		Where	AZC
3 (M sec	1F) or	unit of a business trust on which STT is paid un 11A or 115AD(1)(b)(ii) proviso (for FII) (where A	der	where transferred before 23rd Ju 2024(i)		where transferi or after July 2024	r 23rd
		l value of consideration	3a				
1	B Dec	luctions under section 48				1	
	i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	bi				
	ii	Cost of acquisition without indexation	bii				
	iii	Cost of Improvement without indexation	biii				
	iv	Expenditure wholly and exclusively in connection with transfer	biv				
	v	Total (i + ii + iii+iv)	bv				
(	C <sub>Bal</sub>	ance (3a – bv)	3c				
		ss to be disallowed u/s 94(7) or 94(8)- for example if					
T		et bought/acquired within 3 months prior to record e and dividend/income/bonus units are received,					
	the	n loss arising out of sale of such asset to be ignored	Ju				
		iter positive value only) ort-term capital gain on equity share or equity		3ei		3eii	A3e
	orie	ented MF (STT paid) (3c +3d)					
		-RESIDENT, not being an FII- from sale of shares ( nputed with foreign exchange adjustment under fir					mpany
			st pr	oviso to secti	- 110	+0)	A4a
4		CG on transactions covered u/s 111A (A4ai+A4aii)					
		Where the transfer was before 23rd July 2024 Where the transfer was on or after 23rd July 2024					A4ai A4aii
		· ·	_				A4an A4b
		CG from sale of shares not covered in sl.no. 4A or s					
	or NON ction 11	I-RESIDENTS- from sale of securities (other than the securities of	iose	at A3 above)	by	an FII a	s per
A		In case securities sold include shares of a company of shares, enter the following details	other	than quoted			
		a Full value of consideration received/receivabl unquoted shares	le in	respect of	ia		
		b Fair market value of unquoted shares determ prescribed manner	ined	l in the	ib		
		c Full value of consideration in respect of unqu	oted	shares	ic		
		adopted as per section 50CA for the purpose (higher of a or b)	of C	apital Gains			
	ii	Full value of consideration in respect of securities o unquoted shares	other	than	aii		
		Total (ic + ii)			aiii		
В	3 Dedu	actions under section 48					
		Reduction as per clause (iii) of section 48 of the Act 8AB of the Rules	, rea	d with rule	bi		
1		Cost of acquisition without indexation			bii		
	iii	Cost of improvement without indexation			biii		
		Expenditure wholly and exclusively in connection v	vith 1	transfer	biv		

	С	Balance (5						5c	:
			be disallowed u/s 94(7						
	D		quired within 3 mo				5d		
	-		ncome/bonus units are r		ing out o	of sale of			
	_		ity to be ignored (Enter					 	
			n capital gain on securiti			e) by an FI	l (5c +5d)	A5e	_
6	Fro		sets other than at A1 or						
	a		ase assets sold include sh	ares of a company othe	er than q	uoted shar	res, enter the		
			owing details Full value of considerat	ion received/receiveble	in				-
		a	respect of unquoted sha		. 111		ia		
		b	Fair market value of ur		ned in		ib		
			the prescribed manner				10		
		c	Full value of considerat				<b>:</b> _		
			shares adopted as per s Capital Gains (higher o		rpose of		ic		
		ii Full	value of consideration in		r than		••		
			uoted shares	I			aii		
		iii Tota	al (ic + ii)				aiii		
	b	Deduction	s under section 48						
		Red	uction as per clause (iii)	of section 48 of the Act	, read		h:		
		<sup>1</sup> with	rule 8AB of the Rules				bi		
	1	ii Cos	t of acquisition without i	ndexation			bii		
	1	iii Cos	t of Improvement withou	it indexation			biii	T	ĺ
		-	enditure wholly and excl	usively in connection w	vith		biv		
		tran					617		_
	<u> </u>		al (i + ii + iii+iv)				bv	$\left  \right $	
	c	Balance (6	· · · · · · · · · · · · · · · · · · ·				6с		
			asset (security/unit) loss						
	d		example if asset bought/a late and dividend/income	-	-		6d		
	u		g out of sale of such asse				0u		
		value only	)	_					
	e		hort term capital gains	on depreciable asset	s (6 of		6e		
		schedule-							
	f		under section 54G/54GA				6f	$ \rightarrow $	
	g		assets other than at A1 o		5 above (	6c + 6d + 6	6e – 6f)	A6g	
7			ed to be short term capita	-					
a			mount of unutilized cap						
			as deposited in the Capit ] Not applicable. If yes, ther			m que dat	e for that year?		
	1								
							or new asset or		
	SI.	Previous year in	Section under which	New asset					
	SI.	Previous year in which asset	deduction claimed in that	New asset acquired/constructed			l in Capital gains		1
	SI.	year in	deduction claimed in that year	acquired/constructed Previous year in which	remaine Amount	d unutilized	l in Capital gains		
	SI.	year in which asset	deduction claimed in that year	acquired/constructed Previous year in which asset	remaine Amount utilized	d unutilized	l in Capital gains		
	SI.	year in which asset	deduction claimed in that year	acquired/constructed Previous year in which	remaine Amount	d unutilized	l in Capital gains		
	SI.	year in which asset	deduction claimed in that year	acquired/constructed Previous year in which asset	remaine Amount utilized out of Capital Gains	d unutilized	l in Capital gains		
	SI.	year in which asset	deduction claimed in that year	acquired/constructed Previous year in which asset	remaine Amount utilized out of Capital	d unutilized	l in Capital gains		
		year in which asset transferred	deduction claimed in that year	acquired/constructed Previous year in which asset	remaine Amount utilized out of Capital Gains	d unutilized	l in Capital gains		
	i	year in which asset transferred 2021-22	deduction claimed in that year 54G/54GA	acquired/constructed Previous year in which asset	remaine Amount utilized out of Capital Gains	d unutilized	l in Capital gains		
	i	year in which asset transferred 2021-22 2022-23	deduction claimed in that year 54G/54GA 54G/54GA	acquired/constructed Previous year in which asset	remaine Amount utilized out of Capital Gains	d unutilized	l in Capital gains		
	i ii iii	year in which asset transferred 2021-22 2022-23 2023-24	deduction claimed in that year 54G/54GA 54G/54GA 54G/54GA	acquired/constructed Previous year in which asset acquired/constructed	remaine Amount utilized out of Capital Gains	d unutilized	l in Capital gains		
b	i ii iii Amo	year in which asset transferred 2021-22 2022-23 2023-24 ount deemed	deduction claimed in that year 54G/54GA 54G/54GA 54G/54GA 1 to be short term capital §	acquired/constructed Previous year in which asset acquired/constructed	remaine Amount utilized out of Capital Gains	d unutilized	l in Capital gains		
	i ii iii Amo	year in which asset transferred 2021-22 2022-23 2023-24 ount deemed r than at 'a	deduction claimed in that year 54G/54GA 54G/54GA 54G/54GA 1 to be short term capital §	acquired/constructed Previous year in which asset acquired/constructed gains u/s 54G/54GA,	remainer Amount utilized out of Capital Gains account	d unutilized	l in Capital gains	SI. N	

8		Through I , ( <i>Fill up s</i>						m Capi	tal		A8	
	a(i)	Pass Throu chargeable		ne/Loss	in the 1	nature of S	Short Tern	n Capita	al Gain,	A8ai		
	a(ii)	chargeable	@ 20%					-		A8aii		
	b	Pass Throu chargeable	@ 30%					-		A8b		
	c	Pass Throu chargeable	at appli	cable rate	es			_		A8c		
9		unt of STC al rates in				8 but cla	imed as n	ot char	geable t	o tax or	chargeable at	
	SI. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	of	Treaty	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applica	ble rate [lower of (6) or (9)]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	
	I II											
	A	Total amou	nt of ST(	CG claim	ed as n	ot charge	able to tax	in India	a as per D	ТАА	A9a	
		Total amou per DTAA	nt of ST(	CG claim	ed as c	hargeable	to tax at s	pecial r	ates in In	dia as	A9b	
A(A)	clain Tern	tal loss on ned only if n Capital lo % / 30% /	respecti oss @20	ve Divid % / 30%	lend ir % / Apj	ncome u/s	s 2(22)(f)	is offer	ed) [Sho	rt	A(A)	
	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a+A(A) ) A10											

В	Lon	g-term	capita	al gain (LTCC	G) (Sub-items 6, 7& 8 are	e not applicable for reside	ents)	
	1				ding or both (fill up detail share of Capital Gain)	s separately for each pro	perty)(from a to f)	(in case of
			of pu isition	rchase/ 1	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY	ľ
		A	i	Full value of	consideration received/re	eceivable	ai	
			ii	Value of proj	perty as per stamp valuat	ion authority	aii	
ins			iii	purpose of C	consideration adopted as Capital Gains [in case (ai ke this figure as (ai), or el	ii) does not exceed 1.10		
Ga		В	Dedu	ctions under	section 48			
Capital					per clause (iii) of section B of the Rules	48 of the Act, read	bi	
m (			ii	Cost of acqui	sition without indexation	l	bii	
Long-term Capital Gains			iia		sition with indexation only for transfers before	23rd July 2024)	biia	
Γ			iib	Total cost of	improvement			
				(a) Cos	t of Improvement withou	it indexation	Biib(a)	
				(b) Yea	r of Improvement			
					t of Improvement with In licable only for transfers		Biib(c)	
				Add Row				
				Expenditure transfer	wholly and exclusively in	connection with	biii	

			i	v ∑bi		sfer is before 23rd ere transfer is on biii)			i biv			
		С	Ba	lance (	(aiii – biv)				1c			
		D		ductio	n under sectio	on 54D/54EC/54G	<b>/54GA</b> (Specify det	ails in iten	<sup>1</sup> 1d			
		E			m Capital Gai	ns on Immovable	property (1c – 1	d)			B1e	
		f	In	case of	f transfer of in	nmovable propert	v. please furnish	the follo	wing det	ails (se	e note)	
				S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share		Address o property Country code, ZIF	f Pin code	State	
			N		quoted by buye	AN/Aadhaar No. is r in the documents.						
				g []	Fotal Long-ter a) Before 23rc 23rd July 2024	23rd July 2024 (s	on Immovable pr of capital gains or	operty (2 n all proj	ΣB1e) wl perties tr	iere tr ansfer	ansfer was red before	
	2	Fror	n slu	mp sal	e				Where transfer was bef 23rd Ju 2024 (i)	ore wa	nere transfer s on or after d July 2024	
			I	Fair r	narket value a	s per Rule 11UA	E(2)	2ai				
		a	ii	Fair r	narket value a	s per Rule 11UA	E( <b>3</b> )	2aii				
			iii	Full	value of consid	leration (higher o	f ai or aii)	2aiii				
		b	Ne	t wort	h of the under	taking or divisio	1	2b	(6(e) Form	~	(6(e) of Form 3CEA)	
		с	Ba	lance (	(2aiii – 2b)			2c				
		d	De	ductio	n u/s 54EC			2d				
		e	La	ng ter	m capital gain	s from slump sale	(2c-2d)				B2e	
						nlisted bonds or u cable only where					lexed bonds	
		a	Fu	ll value	e of considerat	tion		<b>3</b> a				
		b	De	duction	ns under sectio	on 48						
					ion as per clau ith rule 8AB o	use (iii) of section f the Rules	48 of the Act,	bi				
			ii (	Cost of	acquisition w	ithout indexation		bii				
			iii (	Cost of	improvement	without indexation	on	biii	i			
			iv l	Expend	liture wholly a	and exclusively in	connection with	biv	,			
			v	Fotal (I	bi + bii +biii+k	piv)		bv				
		с	LTC	'G on b	oonds or deber	nture – (3a-bv)					B3c	

	4	From sale of listed securities (other than a unit) or zero coupo as per section 112(1)	n bonds	was before	Where transfer was on or after 23 <sup>rd</sup> july 2024	
		a Full value of consideration	4a			
		b Deductions under section 48				

	<sup>i</sup> Reduction as per clause (iii) of section 48 of the Act,				
	read with rule 8AB of the Rules	bi			
	ii Cost of acquisition with indexation	bii			
	iia Cost of acquisition without indexation(where transfer was before 23 <sup>rd</sup> July 2024, applicable only for the purpose of computing excess tax to be ignored as per proviso to 112(1))				
	iii Cost of improvement with indexation	biii			
	iiia Cost of improvement without indexation(where transfe was before 23 <sup>rd</sup> July 2024, applicable only for the purpose of computing excess tax to be ignored as per proviso to 112(1))	f biiia			
	iv Expenditure wholly and exclusively in connection wit transfer	h <sub>biv</sub>			
	<ul> <li>v Total (where transfer was before 23<sup>rd</sup> July 2024, bi + bii +biii+biv) (where transfer was on or after 23<sup>rd</sup> July 2024, bi +biia +biii + biv)</li> </ul>	a bv			
	va Total (bia + biia + biii) (for the purpose of computing excess as per proviso section 112(1)) (applicable where transfer wa before 23 <sup>rd</sup> July 2024)				
	c Long Term Capital Gains on assets at B4 (4a – bv)	B4c	(i)	( <b>ii</b> )	
	Long-term Capital Gains on assets at B4 above where transfer ca July 2024 (4a – 4va) (for the purpose of computing excess tax as per proviso to section				
	d Tax as per 112(1)(a)(ii)(Å) or 112(1)(c)(ii)(Å) [LTCG at 20 % w [B4(ci)*20%]				
	Tax as per 1 <sup>st</sup> Proviso to section 112(1) [LTCG at 10 % without e [B4(ca)*10%] (applicable where transfer was before 23 <sup>rd</sup> July, 2024)	indexation] B4e			
	Excess amount that is required to be ignored as per 1 <sup>st</sup> proviso F 112(1) [B4(d) – B4(e)]	to section B4f			
	From sale of equity share in a company or unit of equity or on which STT is paid under section 112A	ented fund or unit of	a business trust		
	Long-term Capital Gains on sale of capital assets at B5(Colu 112A)	umn 14(iii) of schedul	eB5		
	. Sum of column 14 where transfer was before 23rd July 20		B5i		
	i. Sum of column 14 where transfer was on or after 23rd Ju For NON-RESIDENTS- from sale of shares or debenture of		B5ii		
	be computed with foreign exchange adjustment under first				
	LTCG computed without indexation benefit where transfer i. Before 23rd July 2024 – Listed Debentures ii. Before 23rd July 2024 – other than Listed Debentu iii. On or after 23rd July 2024 (only unlisted shares of	ires	B6 B6i B6ii B6iii		
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec.115AD Note : For serial number (iv), break up of income based on date of ransfer is not required	25rd July 2024	after 23rd July		
	a I In case securities sold include shares of a company ot following details	her than quoted share	es, enter the		
	A Full value of consideration received/receivable	a			
	B Fair market value of unquoted shares determined in the prescribed manner	lb			
	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)	ſc			
	ii Full value of consideration in respect of securities	xii			
		iii			
	b Deductions under section 48				

	i Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	Bi			
	ii Cost of acquisition without indexation	Bii			
	iii Cost of improvement without indexation	biii			
	Expenditure wholly and exclusively in connection with transfer	biiv			
	v Total (bi + bii +biii+biv)	Bv			
	Long-term Capital Gains on assets at 7 above in case         bv)         (i)       Where transfer was before 23rd July 202 (7(i),7(ii)& 7(iii))         (ii)       Where transfer was on or after 23rd July (7(ii))         (iii)       Where transfer was on or after 23rd July (7(ii))         (iii)       From sale of securities by FII as referred	4 [app / [appli	licable for icable for 7(i),		B7c B7ci B7cii B7ciii
8 orie	FII/FPI (NON-RESIDENTS) - From sale of equity s ented fund or unit of a business trust on which STT is tion 115AD				
	ng-term Capital Gains on sale of capital assets at B8 ( AD(1)(b)(iii) proviso)(8i+8ii)	Colum	n 14(iii) of		B8
	i. Sum of column 14 where transfe	r was b	efore 23rd Ju	ly	B8i
	ii. Sum of column 14 where transfe	r was o	on or after 23r	d July	B8ii
9 Fro	om sale of assets where B1 to B8 above are not applic	able	Where transfer was before 23rd July 2024(i)		transfer was on fter 23rd July 2024(ii)
а	In case assets sold include shares of a company i 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	ic			
	unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)				
	for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of assets other than unquoted shares	aii			
	for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of assets other than unquoted shares iii Total (ic + ii)	aii aiii			
b	iii Full value of consideration in respect of assets other than unquoted shares         iii Total (ic + ii)         Deductions under section 48         i Reduction as per clause (iii) of section 48 of the				
b	for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of assets other than unquoted shares iii Total (ic + ii) Deductions under section 48	aiii			
b	ii       Full value of consideration in respect of assets other than unquoted shares         iii       Total (ic + ii)         Deductions under section 48       i         i       Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules         ii       Cost of acquisition with indexation for transfer before 23rd July 2024 and without indexation	aiii bi			
b	ii       for the purpose of Capital Gains (higher of a or b)         iii       Full value of consideration in respect of assets other than unquoted shares         iii       Total (ic + ii)         Deductions under section 48       i         i       Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules         ii       Cost of acquisition with indexation for transfer before 23rd July 2024 and without indexation for transfer on or after 23rd July 2024         iii       Cost of improvement with indexation for transfer before 23rd July 2024 and without indexation for transfer before 23rd July 2024         iii       Cost of improvement with indexation for transfer before 23rd July 2024         iii       Cost of improvement with indexation for transfer before 23rd July 2024         iv       Expenditure wholly and exclusively in connection with transfer	aiii bi bii biii biii			
	iii       For the purpose of Capital Gains (higher of a or b)         iii       Full value of consideration in respect of assets other than unquoted shares         iiii       Total (ic + ii)         Deductions under section 48       Image: Cost of acquisition with indexation for transfer before 23rd July 2024 and without indexation for transfer before 23rd July 2024 and without indexation for transfer before 23rd July 2024 and without indexation for transfer before 23rd July 2024 and without indexation for transfer before 23rd July 2024         iii       Cost of improvement with indexation for transfer before 23rd July 2024 and without indexation for transfer on or after 23rd July 2024         iii       Cost of improvement with indexation for transfer before 23rd July 2024         iii       Cost of improvement with indexation for transfer before 23rd July 2024         iv       Expenditure wholly and exclusively in connection with transfer         v       Total (bi + bii +biii+biv)	aiii bi bii biii biii biii biii			
c	ii       for the purpose of Capital Gains (higher of a or b)         iii       Full value of consideration in respect of assets other than unquoted shares         iii       Total (ic + ii)         Deductions under section 48       i         i       Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules         ii       Cost of acquisition with indexation for transfer before 23rd July 2024 and without indexation for transfer on or after 23rd July 2024         iii       Cost of improvement with indexation for transfer before 23rd July 2024 and without indexation for transfer before 23rd July 2024         iii       Cost of improvement with indexation for transfer before 23rd July 2024         iii       Cost of improvement with indexation for transfer before 23rd July 2024         iv       Expenditure wholly and exclusively in connection with transfer	aiii bi bii biii biii			

	year? □ Yes	🗆 No	o □ No	ot applicab	le. If yes,	, then provi	ide the	details	below			
	S.no	Previou in wh asso transfe	ich S et d	Section unde leduction cla		New asse	t acqui	red/cons	tructed	Amount not used for new asset or remained unutilized in Capital gains account (X)	Whether date of limitation / withdrawal was before 23rd July 2024	
					:	Previous ye which ass acquired/con ted	set <sup>4</sup>	Amount of Capi acc				
	i	2021	-22	54D/54G/5	54GA							
	ii	2022	-23 5	4D/54G/54G	A/54GB							
	iii	2023	-24	54D/54G/5	54GA							
 b	Amou	nt deen	ned to l	be long-teri	m capital	l gains, oth	er tha	n at 'a'(	i+ii)			b
	i.					ose before						bi
	ii.	Wh	ere dee	emed capita	al gain a	rose on or a	after 2	3rd July	y 2024			bii
с		nt deen	ned to l	oe long terr	n capital	l gains as po	er Sect	tion 45(4	4) read	with Sectior	n 9B of the	10c
	Act i.	Wh	ere dee	med canita	l cain ar	ose before i	23rd I	ulv 202	4			10ci 10cii
	ii.			-	-	ose on or a		-				ioen
	Amou	nt doon	ned to l	- long_tori	- m canital	l gaine (aVi	i⊥ aVi	i ± oVii	$\mathbf{i} \perp \mathbf{b} \perp \mathbf{c}$	)		B10
d	Amount deemed to be long-term capital gains (aXi + aXii + aXiii + b+c) i. Where deemed capital gain arose before 23rd July 2024										B10i	
	ii.	Wh	ere dee	med capita	l gain ar	ose on or a	fter 23	Brd July	2024			B10ii
11				1e/Loss in t +B11a2(i) +			Ferm (	Capital	Gain, (I	Fill up sched	lule PTI)	B11
		Pass T	hrough		oss in th	e nature of	Long	Term B	311a1(i)			
	a1(ii)			8		e nature of	Long-	Term <sub>B</sub>	11a1(ii)			
	a1(ii)			-		% u/s 112A			11a1(11)			
	a2(i)					e nature of % under sec			311a2(i)			
	- 2(!!)	Pass T	hrough	Income/ L	oss in th	e nature of	Long-	Term	11-2(#)			
	a2(II)	than u	/s 112A			% under se			11a2(11)			
	b	Capita	l Gain,	, chargeabl	e @ 20%		0		B11b		1	
12						to B11 but s per DTA		ed as no	t charg	eable to tax		
	Sl. No.		Item No B1 to B1 above in which	1 Country n name & Code	Article o DTAA	f Rate as per Treaty (enter NIL, if not	Whet ob	her TRC tained Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
	(1)	(2)	included (3)	1 (4)	(5)	chargeable)		(7)	(8)	(9)	(10)	
	I					<u></u>		. /	<u><u> </u></u>	× /	× -7	
	II			1								
	a To	otal amo	ount of l	LTCG claim	ed as not	chargeable t	o tax ir	India as	s per D'	ГАА	B12a	
		otal amo TAA	ount of l	LTCG claim	ed as chai	rgeable to ta	x at spe	ecial rate	s in Ind	ia as per	B12b	
	Capita	l Loss	on buy	back of sha	ares on o	or after 01s	t Octo	ber 2024	4 Long	Term		

		e <i>low)</i> rom t	ransfer of Virtual Digital As	sets (Item No. B of Schedule	VDA)		C2		$\neg$	
Income chargeable under the head "CAPITAL GAINS" (C1 + C2) C3										
			bout deduction claimed again							
1 In case of deduction u/s 54D/54EC /54G/54GA give following details										
		i	dd/mn	ı/yyyy						
		ii	Cost of purchase/ construction industrial undertaking		for aii					
	.	iii	Date of purchase of new land or building Amount deposited in Capital Gains Accounts Scheme before due			dd/mn	ı/yyyy			
		iv	Amount deposited in Capital Ga	ains Accounts Scheme before di	ue aiv					
			(iva)Date of Deposit	(ivb) Account Number		(ivc) IFS Co	ode			
			ddmm/yyyy							
		v	Amount of deduction claimed		av					
	b		D	eduction claimed u/s 54EC		•				
		i	Date of transfer of original asse	t	bi	dd/mn	ı/yyyy			
		ii	Amount invested in specified/no (not exceeding fifty lakh rupees)		bii					
		iii	Date of investment		biii	dd/mn	ı/yyyy			
		iv	Amount of deduction claimed		biv					
	с		Ē							
		i	Date of transfer of original asse	t	ci	dd/mn	ı/yyyy			
		ii	Cost and expenses incurred for asset	purchase or construction of new	w cii					
		iii	Date of purchase/construction o urban area	f new asset in an area other tha	n ciii	dd/mn	ı/yyyy			
		iv	Amount deposited in Capital Ga date	ains Accounts Scheme before du	ue civ					
			(iva) Date of Deposit	(ivb) Account Number		(ivc) IFS Co	ode			
			ddmm/yyyy					_		
	d	v	Amount of deduction claimed	eduction claimed u/s 54GA	cv					
i Date of transfer of original asset from urban area di										
Cost and expenses incurred for nurchase or construction of new							ı⁄yyyy			
		ii iii	asset Date of purchase/construction o	f now accet in SF7	" dii diii					
		iv	Amount deposited in Capital Ga				и уууу			
		17	date (iva) Date of Deposit	(ivb) Account Number	uiv	(ivc) IFS Co	ode			
			ddmm/yyyy	(						
		v	Amount of deduction claimed	I I	dv					

S1. 0.		ype of ital gain	Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss set off					Long term capital loss set off				C y c g r (1 3 7
				15%	20%	30%	applicable rate	DTA A rates	10%	12.5%	20%	DTA A rates	
			1	2	3	4	5	6	7	8	9	10	
I	off (Fi row if	to be set ill this f figure uted is ive)		(A3ei *+ A4ai* + A8ai* )	(A3eii*+ A4aii*+ A8aii*+A( A))	(A5e*+ A8b*+A( A))	(A1e*+ A2c*+A4b*+A 6g* +A7*+A8c*+A (A))	A9b	( B5i*+ B6ii+B7cii+B7ciii+ B8i*+ * B11a1i*+B11a2i*+ B(A) )	+B7cii*+	(B1ga*+ B2ei*+B3c*+ B4c i+B6i*+B9ei* + B10i*+ B11b*)	B121	b
ii		15%	(A3ei*+ A4ai*+ A8ai*)										
iii		20%	(A3eii*+ A4aii*+ A8aii *+A(A))										
iv	Short term capita	30%	$(A5e^*+A8b^*+A(A))$										
	l gain	applica ble rate	$(A1e^{*}+A2c^{*}+A4b^{*}+A6g^{*}+A7^{*}+A8c^{*}+A(A))$										
vi		DTAA rates	A9b										
vii		10%	(B5i*+B6ii*+ B7cii+ B7ciii+ B8i*+* B11a1i*+B11a2i*+B (A))										
	Long term capita I gain	12.5%	(A)) (B1gb*+ B2eii*+B4cii*+ B5ii*+B6iii* +B7cii*+B8ii* +B9eii*+ B10ii* B11a1ii*+B11a2ii*+ B(A))										
ix		20%	(B1ga*+ B2ei*+B3c*+ B4ci*+B6i* +B9ei*+B10i*+ B11b*)										
x		DTAA rates	B12b										
		loss set o ii + viii+i	off (ii + iii + iv + v + (x+x)										
	Loss 1 Th sec if a Th sec	remainin ne figures curities a any. ne figures	g after set off (i-xi) of STCG in this tab nd as reduced by the of LTCG in this tab nd as reduced by the	amou le (B1e	nt of STCG * etc.) are	not charg	geable to tax or	charg mpute	geable at special rat ed in respective colu	es as per DTAA	, which is inclu after setoff wi	ided 1 th sin	the nila
7 In		•	about accrual/re	ceipt	of capit	al gain							
+				•	•	_	Upto 15/6		16/6 to 15/9	16/9 to 15/12		6/12	10
	Type	of Canits	al gain / Date				0 0 13/0		10/0 10 13/7	(iii)	to	15/3	3

1	Short-term capital gains taxable at the rate of 15% Enter value from item 5via of schedule BFLA, if any.			
	Short-term capital gains taxable at the rate of 20% <i>Enter</i> value from item 5vib of schedule BFLA, if any.			
3	Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.			
4	Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.			
5	Short-term capital gains taxable at DTAA rates Enter value from item 5ix of schedule BFLA, if any.			
6	Long- term capital gains taxable at the rate of 10% Enter value from item 5xa of schedule BFLA, if any.			
7	Long- term capital gains taxable at the rate of 12.5% Enter value from item 5xb of schedule BFLA, if any.			
8	Long- term capital gains taxable at the rate of 20% Enter value from item 5xi of schedule BFLA, if any.			
9	Long- term capital gains taxable at the rate DTAA rates Enter value from item 5xii of schedule BFLA, if any.			
0	Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% Enter value from item 17B of schedule SI, if any			

## [भाग II—खण्ड 3(i)]

SI. No.	Share/ Unit acquired (On or before/ after 31st Jan 2018)	Share / Unit transferred (Before/ on or after 23rd July 2024)	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 31.01.2018- please enter full value of consideration	Cost of acquisition without indexation Higher of 8 and 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 <sup>st</sup> January,2018	Total Fair Market Value of capital asset as per section 55(2)(ac)- (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) Item 5 of LTCG Schedule of ITR5
(Col 1)	(Col 1a)	(Col 1b)	(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														
	i.Total of Col 14 where transfer was before 23rd July 2024 ii.Total of Col 14 where transfer was on or after 23rd July 2024 iii. Total of LTCG u/s 112A					1									1

#### THE GAZETTE OF INDIA : EXTRAORDINARY

	D(1)(b)(iii) pro		rws	115AD(1	)(b)(iii) pro	viso	of equity share in						-		
SI. No.	Share/unit acquired (On or before/ after 31 <sup>st</sup> Jan 2018)	Share/Unit transferred (Before/ on or after 23rd July 2024)	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 31.01.2018- Please enter full of consideration	Cost of acquisition without indexation Higher of 8 and 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 <sup>st</sup> January, 2018	Total Fair Market Value of capital asset as per section 55(2)(ac)- (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) Item 8 o LTCG Schedule of ITR5
(Col 1)	(Col 1a)	(Col 1b)	(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							-		-	-					
	ii.Total of C	ol 14 where tra ol 14 where tra .TCG u/s 112A	nsfer was	on or afte	r 23rd July										

Schedule VDA	······································											
	(Note: Details of every transaction are to	be filled, wherein even	ry '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 (S	um of all Positive Incomes of Business Incor	ne in Col. 7)				(Item No. 3f of Schedule BP)						
B. Total (S	um of all Positive Incomes of Capital Gain i	n Col. 7)				(Item No. C2 of Schedule CG)						

l Gr	ross	s Inc	come chargeable to tax at normal applicable rates	s (1a+ 1b	+ 1c+ 1d +	1e)	1
a	a	Div	idends, 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				
t	b	Inte	erest, Gross (bi + bii + biii + biv+bv)		1b		
		i	From Savings Bank		bi		
		ii	From Deposits (Bank/ Post Office/ Co-operative)	Society/)	bii		-
		iii	From Income-tax Refund		biii		-
		iv	In the nature of Pass through income/ loss		biv		-
		v	Others		Bv		-
(	с	Ren	tal income from machinery, plants, buildings, etc	e., Gross	-		-
ć			ome of the nature referred to in section $56(2)(x)$ wrgeable to tax	1d		-	
		(di ·	+ dii + diii + div + dv)	- 4	Iu		_
		1	Aggregate value of sum of money received without consideration	di		_	
		ш	In case immovable property is received consideration, stamp duty value of property		dii		
		iii	In case immovable property is received for inac consideration, stamp duty value of property in e such consideration		diii		
		iv	In case any other property is received consideration, fair market value of property	without	div		
		V	In case any other property is received for inac consideration, fair market value of property in e such consideration		dv		
e	e	Any	v other income (please specify nature)		1e		
	SI. Io.	Nat	ure			Amount	
	1	trus	y <b>specified sum received by a unit holder from a b</b> at <b>during the previous year as</b> referred to in section (2)(xii)				
			vs can be added as required				
2 Inc	con	ne c	hargeable at special rates (2ai + 2aii + 2b+ 2c+ 2	d + 2e rela	ated to sl. n	<b>0.</b> 1)	2
			Winnings from lotteries, crossword puzzles, rae games etc. chargeable u/s 115BB	ces, card	2ai		
			Income by way of winnings from online games ch	argaable	<u>2</u> u1		
		an	u/s 115BBJ	_	2aii		
			Income chargeable u/s 115BBE (bi + bii + biii + b bvi)		2b		
			i Cash credits u/s 68 ii Unexplained investments u/s 69	bi bii			
			ii Unexplained investments u/s 69 iii Unexplained money etc. u/s 69A	biii			-
			iv Undisclosed investments etc. u/s 69B	biv			-
			v Unexplained expenditure etc. u/s 69C	bv			

	Amount borrowed or repaid on hundi u/s 69D	bvi		
Any cxxi	other income chargeable at special rate ( <i>tota i</i> )	l of ci to	2c	
i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section115A(1)(a)(A)	ci		
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)	cia		
ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii		
m	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciii		
IV	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	civ		
v	Interest referred to in Proviso to section 194LC(1)- chargeable u/s 115A(1)(a)(iiaa)@4%	cv		
	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cvi		
vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvii		
viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cviii		
ix	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)	cix		
х	Income by way of interest from bonds purchased in foreign currency by non- residents - chargeable u/s 115AC	cx		
xi	Income by way of dividend from GDRs purchased in foreign currency by non- residents - chargeable u/s 115AC	cxi		
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)	cxii		
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)	cxiii		
xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	cxiv		
	Anonymous Donations in certain cases chargeable u/s 115BBC	cxv		
xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	cxvi		
	Income by way of transfer of carbon credits - chargeable u/s 115BBG	cxvii		

						nent Inc - chargea			Non-Resid	lent cx	viii						
				xix	115AB -shore	(1)(a) - Ine fund	come in	respe	ct of units ·	off c	xix						
				xx	Incom respect referre	e being div t of secu	ırities	(othe	ed by an Fl r than u ) - chargea	nits	XX						
				xxi	Incom specific than u	e being ed fund in	respec	t of se in sec	ceived by curities (ot tion 115Al	her	xxi						
				xxii	specifi than u	ed fund in	respec	t of se in sec	received h curities (ot tion 115Al	her	xii						
						gh income ates (drop				from ot	ier so	ources	s claim	ed a	as chargeable	2d	
			P	Amo	ount in	cluded in 1	and 2	above				rgeat	ble at s	spec	ial rates in	2e	
				Sl. No.	Amount of income	Item No.1ai, 1aiii, 1b to 1d to No.2a to 2d in which included	Country name & code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Sect of L Ac	.Т. р	Rate as per I.T. Act		pplicable rate ver of (6) or (9)]		
				(1) I	(2)	(3)	(4)	(5)	(6)	(7)	(8	)	(9)		(10)		
						ction 57 (a	other th	an tho:	se relating i	o incom	e char	geabl	le at sp	pecia	ıl rates under		
_	4	2a, 2b	$\frac{2c}{A}$			s / Deducti	ions of	her the	un "C"				3	a			
-			B						ncome offe	red in 1	:)			b			
			С	In	terest		re on d	livider	nd u/s 57(i)			y if	3	8c			
			Ci			Interest ex	pendit	ure u/s	s 57(i) — coi	nputed	value		3	ci			
	_		D		otal								3	d			
4						ible u/s 58										4	
	1					) tax u/s 59 her sources		r redu	cing incom	e relato	l to D	ТАА	nortic	). ).	3+4+5 (If	5	
Ľ	0	negati	ive to	ake t	he figu	re to 4i of s	schedul	e CYLA	1)							6	
,		<b>Incon</b> 5 as n				ources (ot	her tha	n fron	n owning a	nd main	tainir	ng rac	e hors	ses)	( <b>2</b> + <b>6</b> ) (enter	7	
1	8 ]					ivity of ow	ning ra	ace hor	rses		-	1					
	-			eipts		lor coction	57 in 1	alatio	n to receip	c at Sa	8a						
		b Deductions under section 57 in relation to receipts at 8a only 8b															
	c Amounts not deductible u/s 58 8c																
						ble to tax					8d						
-								-	take the fig			-			.)	8e	
-	-								sources" (	· · · ·		as nil	if nega	tive)		9	
1	.01	Infor	mati	ion a	bout a	ccrual/rec			e from Oth	1		<b>F</b>					
	e	S.No.	(	Othe	er Sour	ce Income	1	Upto 15/6	From 16/6 to 15/9	to 15	/12	From 16/12	to	Fro	m 16/3 to 31/3	;	
								(i)	(ii)	(iii	)	(iv)	)		( <b>v</b> )		

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

Sch	edule	CYLA Details of Income after	er Set off of current	year losses			
ADJUSTMENT	Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
ADJ			1	2	3	4	5=1-2-3-4
YEAR LOSS	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)	
YEA	ii	House property	(3 of Schedule HP)				
CURRENT	iii	Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business)	(A37 of Schedule BP)				
	iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				

v	Speculation income	(3ii of item E of Sch. BP)		
vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)		
viia	Short-term capital gain taxable @ 15%	(11ii of item E of Schedule CG)		
viib	Short-term capital gain taxable @ 20%	(11iii of item E of Schedule CG)		
viii	Short-term capital gain taxable @ 30%	(11iv of item E of Schedule CG)		
ix	Short-term capital gain taxable at applicable rates	(11v of item E of Schedule CG)		
x	Short-term capital gain taxable at special rates in India as per DTAA	(11vi of item E of Schedule CG)		
xia	Long term capital gain taxable @ 10%	(11vii of item E of Schedule CG)		
xib	Long term capital gain taxable @ 12.5%	(11viii of item E of Schedule CG)		
xii	Long term capital gain taxable @ 20%	(11ix of item E of Schedule CG)		
xiii	Long term capital gains taxable at special rates in India as per DTAA	(11x of item E of Schedule CG)		
xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)		
xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)		
xvi	Income from other sources taxable at special rates in India as per DTAA	(2e of Schedule OS)		
xvii	Total loss set off	 		
xviii	Loss remaining after set-off (i - 2	xvii)		

Sch BFI	edule LA	Details of Income after Se	et off of Brough	t Forward Losses of	of earlier years		
	SI. 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
IMENT	i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
BROUGHT FORWARD LOSS ADJUSTMENT	ij	Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business)	(5iii of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss) (Note: B/F loss set off will be restricted to business income excluding income u/s 44BB)	Note: B/F depreciation set off will be restricted to business income excluding income u/s 44BB)		
ROUGHT FO	iii	Income from life insurance business u/s 115B	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
B	iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			
	v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			
	via	Short-term capital gain taxable @ 15%	( 5viia of Schedule CYLA)	(B/f short-term capital loss)			

vib	Short-term capital gain taxable @ 20%	(5viib of schedule CYLA)	(B/f short-term capital loss)			
vii	Short-term capital gain taxable @ 30%	( 5viii of Schedule CYLA)	(B/f short-term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B/f short-term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B/f short-term capital loss)			
xa	Long-term capital gain taxable @ 10%	( 5xia of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xb	Long-term capital gain taxable @ 12.5%	(5xib of schedule CYLA)	(B/f short-term or long-term capital loss)			
xi	Long term capital gain taxable @ 20%	(5xii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	Long term capital gains taxable at special rates in India as per DTAA	(5xiii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xiii	Net income from other sources chargeable at normal applicable rates	(5xiv of Schedule CYLA)				
xiv	Profit from owning and maintaining race horses	(5xv of Schedule CYLA)	(B/f loss from horse races)			
xv	Income from other sources income taxable at special rates in India as per DTAA	(5xvi of Schedule CYLA)				
xvi	Total of brought forward loss se	t off				
xvii	Current year's income remainin 5xa+5xb +5xi +5xii+ 5xiii + 5xiv		tal of (5i + 5ii + 5iii+	5iv + 5v + 5via+5vib +	- 5vii + 5viii + 5ix +	

S	Sche CI	dule FL			Detai	ls of Losses	to be carrie	ed forwar	rd to futu	re years			
CARRY FORWARD OF LOSS	Sl. No.	Assessment Year	Date of Filing (DD/MM/ YYYY)	House proper ty loss	from sp sj Brought	business othe eculative busin Amount as adjusted on account of opting for taxation un der section 115BAD or 115BAC(1A )	iness and ess Brought forward	Loss from speculati ve business	Loss from specified business		Short- term capital loss	Long- term Capital loss	Loss from owning and maintai ning race horses
0	1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
	i	2010-11											
	ii	2011-12											
	iii	2012-13											
	iv	2013-14											
	v	2014-15											
	vi	2015-16											
	vii	2016-17											
	viii	2017-18											
	ix	2018-19											
	x	2019-20											
	xi	2020-21											
	xii	2021-22											
	xiii	2022-23											
	xiv	2023-24											
	xv	2024-25											

xvi	earlier year losses b/f										
xvii	Adjustment of above losses in Schedule BFLA		(2i of Schedu le BFLA)		(2ii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of schedule BFLA)			(2xiii of Schedul e BFLA)
xvii i	2025-26 (Current year losses)		(2xvii of Schedu le CYLA		(3xvii of Schedule CYLA)	(B42 of Schedule BP, if – ve)	(C48 of Schedule BP, if – ve)		(2xii+3xii +4xii+5x ii+6xii) of item E of Schedule CG)	(7xii+8xii +9xii+10x ii) of item E of Schedule CG)	(8e of Schedul e OS, if –ve)
xix	Current year loss distributed among the unit-holder (Applicable for Investment fund only)	1									
XX	Current year losses to be carried forward (xviii-xix)										
xxi	Total loss Carried forward to future years (xvi- xvii+xx)										

Scl	hedule UD		l allowance i	under section 3	35(4)			
Sl No	Assessment		]	Depreciation		Allowand	35(4)	
	Year	Amount of brought forward unabsorbed depreciation	Amount as adjusted on account of opting for taxation under section 115BAD or 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	
(1)	(2)	(3)	<b>3</b> (a)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year							
ii								
iii								
iv								
v	Total			(3xvi of BFLA)			(4xvi of BFLA)	

Schee	ule ICDS Effect of Income Computation Disclosure S	tandards on	profit	
Sl. No.	ICDS		Decrease in profit (Rs.)	Net effect (Rs.)
(1)	(2)	(3)	(4)	(5)
Ι	Accounting Policies			
II	Valuation of Inventories (other than the effect of change in method of valuation <i>u/s</i> 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		
Х	Provisions, Contingent Liabilities and Contingent Assets		
XI s	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)		

Sche	edul	e 10AA I	Deduction under section 10AA				
V	Ded	luctions in respe	ect of units located in Special Economic Zor	ne			
N U/S 10A	SI	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	SI	Amount of deduction		
CTIO]	a	Undertaking N	0.1	a	(item 17 of Annexure A of Form 56F for Undertaking 1)		
DEDUCTION	b	Undertaking N	0.2	b	(item 17 of Annexure A of Form 56F for Undertaking 2)		
Π	c	Total deductior	n under section 10AA (a + b )			c	

Sch 800	nedu G	ıle	Details of donations entitled for deduc	tion und	ler sectio	n 80G			
	A		ons entitled for 100% deduction t qualifying limit						
		Name a	and address of donee	PAN of Donee		Amo	unt of don		Eligible Amount of donation
						Donation in cash	Donation in other mode	Total Donation	
		i							
		ii							
		iii Tot							
			ons entitled for 50% deduction without ing limit						
SNOL		Nome and address of dense		PAN of Donee		Amo	nount of donation		Eligible Amount of donation
OF DONATIONS						Donation in cash	Donation in other mode	Total Donation	
S OF		i							
DETAILS		ii							
ЭET		iii Tot							
Ι			ons entitled for 100% deduction to qualifying limit						
		Name a	and address of donee	PAN of Donee		Amo	unt of don		Eligible Amount of donation
						Donation in cash	Donation in other mode	Total Donation	
		i							
		ii							
		iii Tot	tal						
	D		ons entitled for 50% deduction subject ifying limit						

		Nai	ne and address of donee	ARN (Donation Reference Number)	1 e			Eligible Amount of donation
					Donation in cash	in other	Total Donation	
		i						
		ii						
		iii	Total					
Ī	Е	Tot	al donations (Aiii + Biii + Ciii + Diii)					

Schedule 80GGA Details of donations for scientific research or rural development Relevant clause under Amount of donation Eligible Amount of S. which deduction is Name and PAN of Donee No. claimed (drop down to address of donee donation be provided) Donation in Total Donation in other Donation cash mode i ii Total donation

Sch	Schedule80GGC			Details of contributions made to political parties							
	S. No.	Date	A	Amount of contribution		Eligible amount of	Transaction Reference number for UPI transfer	IFS code of Bank			
				Contribution in other mode	Total Contribution	contribution	or Cheque number/ IMPS/NEFT/RTGS				
	i										
	(add rows) Total contribution										

Schedule 80IAC	Deduction in resp	ect of eligible start-up	of eligible start-up [to be filled only if answer to A19(g) is 'Yes']						
Sl. No.	Date of incorporation of Startup	Nature of business	Certificate number as obtained from Inter Ministerial Board of Certification	First AY in which deduction was claimed	Amount of deduction claimed for current AY				
(1)	(2)	(3)	(4)	(5)	(6)				

Sched	ule 80LA	Deduction in res	spect of offshore b	anking unit or IFSO	C		
Sub-se	ection in whicl	h deduction is cla	imed				
Sl. No.	Type of entity	Type of income of the unit	Authority granting registration	Date of registration	Registration number	First AY during which deduction is claimed	Amount of deduction claimed for current AY
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(add r	ow option to b	be provided)		•			
Total							

Name and	address of donee	PAN of Donee	Amo	unt of donat	ion	Eligible Amount of donation
			Donation in	Donation in	Total	
			cash	other mode	Donation	
i						
ii						
iii Tota						

Sc	hedule 80-IA Deductions under section 80-I	A				
	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i)	a1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)		
	[Infrastructure facility]	a2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)		
	Deduction in respect of profits of an	b1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)		
	undertaking referred to in section 80- IA(4)(iv) [Power]	b2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)		
c	Total deductions under section 80-IA (a1 + a2	c				

Se	Schedule 80-IB Deductions under section 80-IB									
a	Deduction in respect	of industrial in Jammu & Kashmir	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)					
	or Ladakh [Section 8		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)					
		e of undertaking which roduction or refining of	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)					
b	mineral oil [Section 80-IB(9)]		b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)					
	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]		c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)					
C			c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)					
	Deduction in the case engaged in processin	0	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)					
d	packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]		d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)					
		n in the case of an undertaking in integrated business of handling,		Undertaking no. 1	(30 of Form 10CCB of the undertaking)					
e	storage and transpor [Section 80-IB(11A)]	rtation of food grains	e2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)					
f	Total deduction und	f								

Schedule	80-IE	D	eductions under s	ection 80-IE
a Dedu	iction in resp	ect of	undertaking locat	ed in North-East
		aa1	Undertaking no. 1	(30 of Form 10CCB of the
aa 4	Assam	aa2	Undertaking no. 2	(30 of Form 10CCB of the
ab	Arunachal	ab1	Undertaking no. 1	(30 of Form 10CCB of the
	Pradesh	ab2	Undertaking no. 2	(30 of Form 10CCB of the
	Manipur	ac1	Undertaking no. 1	(30 of Form 10CCB of the
acr		ac2	Undertaking no. 2	(30 of Form 10CCB of the
ad	Mizoram	ad1	Undertaking no. 1	(30 of Form 10CCB of the
aur	viizoraili	ad2	Undertaking no. 2	(30 of Form 10CCB of the
	Asshalana	ae1	Undertaking no. 1	(30 of Form 10CCB of the
ae	Meghalaya	ae2	Undertaking no. 2	(30 of Form 10CCB of the
	1	af1	Undertaking no. 1	(30 of Form 10CCB of the
ar	Nagaland	af2	Undertaking no. 2	(30 of Form 10CCB of the
	Г	ag1	Undertaking no. 1	(30 of Form 10CCB of the
ag	Fripura	ag2	Undertaking no. 2	(30 of Form 10CCB of the

	ah Total deduction for undertakings located in North-east (total of aa1 to ag2)	ah	
b	Total deduction under section 80-IE (ah)	b	

Sc	hedule 80P Deductions under section 80P			
		Nature of Business Code	Income	Amount eligible for deduction
1	Sec.80P(2)(a)(i) Banking/Credit Facilities to its members			
2	Sec.80P(2)(a)(ii) Cottage Industry			
3	Sec.80P(2)(a)(iii) Marketing of Agricultural produce grown by its members			
4	Sec.80P(2)(a)(iv) Purchase of Agricultural Implements, seeds, live-stocks or other articles intended for agriculture for the purpose of supplying to its members.			
5	Sec.80P(2)(a)(v) Processing , without the aid of power, of the agricultural Produce of its members.			
6	Sec.80P(2)(a)(vi) Collective disposal of Labour of its members			
7	Sec.80P(2)(a)(vii) Fishing or allied activities for the purpose of supplying to its members.			
8	Sec.80P(2)(b)Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act			
9	Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)			
10	Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)			
11	Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society			
12	Sec.80P(2)(e)Income from Letting of godowns/ warehouses for storage, processing / facilitating the marketing of commodities			
13	Sec.80P(2)(f)Others			
14	Total			

Sch	iedu	le VI	I-A D	eductions under Chapter	· VI-	A			
	1	Part							
		a 8	80G		b	80GGA			
		c 8	BOGGC						
SN		Tota	l Deductio	1					
CTIONS	2 Part C- Deduction in respect of certain inc			incor	nes				
CT		d	80-IA	(c of Schedule 80-IA)	e	80-IAB			
DŪ		f	80-IAC	( 6 of Schedule 80-IAC)	g	80-IB	(f of Schedule 80-IB)		
DEDUG		h	80-IBA		i	80-IE	(B of Schedule 80-IE)		
TOTAL ]		j	80JJA		k	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]		
ľ0.		1	80LA(1)	(8 of Schedule 80-LA)	m	80LA(1A)	( 8 of Schedule 80-LA)		
-		n	80P						
	Total Deduction under Part C (total of d to n )								
	3	Tota	l deductio	ns under Chapter VI-A (1	1 + 2	)		3	

S	Schedule AMT			Computation of Alternate Minimum Tax pa				
	1	Tota	al Incom		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	Deductio	on 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				
	d	Total Adjustment (2a+ 2b+ 2c)				
3	Adj	usted Total Income under section 115JC(1) (1+2d)		3		
a	Adj	usted Total Income u/s 115JC from units located in IF	'SC, if	any		
b	Adj	usted Total Income u/s 115JC from other Units (3-3a)				
4	<b>Tax</b> ])] (.	x payable under section 115JC(1) [(9% of (3a)+ 18.5% In the case of AOP, BOI, AJP this is applicable if 3 is greater th	4			

Sch	nedule	AMTC Comput	ation of tax crea	dit under section 11	5JD			
	1	nder section 115JC in				1		
					5-26 (2g of Part-B-T			
					if 2 is greater than 1,			
3		vise enter 0]				3		
			vailable (Sum o	of AMT credit utilized	during the current year i	s subject to ma	ximum of	amount
4		ned in 3 above and cann				<b>j</b>		
	S.No	Assessment Year		AMT Credit		AMT Cr	edit	<b>Balance AMT</b>
		(AY)				Utilised dur	ing the	Credit
		(A)				Curren		Carried
							t Year	Forward
						(C)		(D)=(B3)-(C)
			Gross	Set-off in earlier	Balance brought			
		(B1) assessment years forward to the						
					year			
					(B3) = (B1) - (B2)			
		2011-12						
	-	2012-13						
		2013-14						
		2014-15						
		2015-16						
		2016-17						
		2017-18						
		2018-19						
	ix	2019-20						
	X	2020-21						
		2021-22						
	xii	2022-23						
		2023-24						
	xiv	2024-25						
		Current AY (enter						
	XV	1 -2, if 1>2 else						
	L	enter 0)						
		Total						
5	Amou (C)]	nt of tax credit unde	r section 115JD	utilised during the	year [total of item No	o. 4 5		
6	Amou (D)]	nt of AMT liability a	vailable for cre	dit in subsequent a	ssessment years [tota]	l of 4 6		
	( <b>D</b> )]							

Sch	edu	le SI				
	Sl	Section/Description	N	Special rate	Income(i)	Tax
£	No			(%)		thereon
ATE						(ii)
, RA		111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity		15	(part of 5via of	
CIAL		oriented MF on which STT paid) [where transfer was before 23rd			(part of Svia of Schedule BFLA)	
S		July 2024 as applicable]			Schedule BI EI)	
SPE		111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on		20	(part of 5vib of	
•1		which STT paid) [where transfer was on or after 23rd July 2024 as			(part of 500 of Schedule BFLA)	
		applicable]			Schedule BI EI)	

			1	
2	115AD (STCG for FIIs on securities where STT not paid)	30	(part of 5vii of Schedule BFLA)	
3a	Proviso to 112(1) (LTCG on listed securities/ units with indexation) [where transfer was before 23rd July 2024 as applicable and tax thereon after taking into account Sl. no. B4(f) of Schedule CG, if any.]	20 (as reduced by B4(f) of Schedule CG, if any)	(part of 5xa of Schedule BFLA)	
	112(1) (LTCG on listed securities/ units) [where transfer was on or after 23 <sup>rd</sup> July 2024 as applicable]	12.5	(part of 3viib of Schedule BFLA)	
4a	112(1)(c)(iii) (LTCG for non-resident on unlisted securities or other than Listed debentures) [where transfer was before 23rd July 2024 as applicable]	10	(part of 5xa of Schedule BFLA)	
4h	112(1)(c)(iii) (LTCG for non-resident on unlisted securities) [where transfer was on or after 23rd July 2024 as applicable	12.5	(part of 5xb of Schedule BFLA)	
5a	115AB (LTCG for non-resident on units referred in section115AB) where transfer was before 23rd July 2024 as applicable]	10	(part of 5xa of Schedule BFLA)	
5b	115AB (LTCG for non-resident on units referred in section115AB) where transfer was on or after 23rd July 2024 as applicable]	12.5	(part of 5xb of Schedule BFLA)	
69	115AC (LTCG for non-resident on bonds/GDR)[where transfer was before 23rd July 2024 as applicable]	10	(part of 5xa of Schedule BFLA)	
(h	115AC (LTCG for non-resident on bonds/GDR) [ where transfer was on or after 23rd July 2024 as applicable]	12.5	(part of 5xb of Schedule BFLA)	
	115AD (LTCG for FII on securities)	10	(part of 5xa of Schedule BFLA)	
ða	112 (LTCG on others)) [where transfer / event was before 23rd July 2024 as applicable]	20	(5xi of Schedule BFLA)	
8b	112 (LTCG on others) [where transfer / event was on or after 23rd July 2024 as applicable]	12.5	(5xb of Schedule BFLA)	
9a	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)) [where transfer was before 23 <sup>rd</sup> July 2024 as applicable]	10	(5xa of Schedule BFLA)	
9b	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)) [where transfer / event was on or after 23rd July 2024 as applicable]	12.5	(5xb of Schedule BFLA)	
10	STCG chargeable at special rates in India as per DTAA		(part of 5ix of Schedule BFLA)	
11	LTCG Chargeable at special rates in India as per DTAA		(part of 5xii of Schedule BFLA)	
	115B (Profits and gains of life insurance business)	12.50	(5iii of Schedule BFLA)	
13a	115AC (Income by way of interest received by a non-resident from bonds purchased in foreign currency)	10	(part of 2cx of Schedule OS)	
13b	115AC (Income by way of dividend received by non-resident from GDR purchased in foreign currency)	10	(part of 2cxiof Schedule OS)	
	115BB (Winnings from lotteries, puzzles, races, games etc.)	30	(2ai of Schedule OS)	
15	115BBJ (Winnings from online games)	30	(2aii of Schedule OS)	
	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	60	(2b of Schedule OS)	
17	115BBF (Income from patent)         a       Income under head business or profession	10	(3d of Schedule	
	b Income under head other sources	10	BP) (2cxv of Schedule OS)	
18	115BBG (Income from transfer of carbon credits)		/	
	a Income under head business or profession	10	(7e of Schedule BP)	
	b Income under head other sources	10	(2cxvi of Schedule OS)	
	115BBH-Tax on Income from Virtual Digital asset			
	a. Income under head business or profession	30	3f of Schedule BP	
	b. Income under head Capital Gain	30	(C2 of Schedule CG)	
	115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from	1	(part of 2cviii of	

21 Income from other sources chargeable at special rates in India as per DTAA		(part of 5xv of Schedule BFLA )
Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	15	(part of 5via of Schedule BFLA)
22b Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20%	20	(part of 5vib of Schedule BFLA)
23 Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	30	(part of 5vii of Schedule BFLA)
24a Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A	10	(part of 5xa of Schedule BFLA)
24b Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% u/s 112A	12.5	(part of 5xb of Schedule BFLA)
25a Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A	10	(part of 5xa of Schedule BFLA)
Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% - u/s other than 112A	12.5	(part of 5xb of Schedule BFLA)
26 Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	20	(part of 5xi of Schedule BFLA)
27 Pass through income in the nature of income from other sources chargeable at special rates		(2d of Schedule OS)
28 Any other income chargeable at special rates (Please choose from dropdown menu)		(part of 2c of Schedule OS)
Total		

Sche	dule II	Informat	ion regarding pa	rtnership firms in	n which you ar	e partner		
ER	Num	ber of firms in v	which you are pai	rtner				
WHICH PARTNER	Sl. No.	Name of the Firm	PAN of the firm	Whether the firm is liable for audit? (Yes/No)	Whether section 92E is applicable to firm? (Yes/ No)	Percentage Share in the profit of the firm	Amount of share in the profit I	Capital balance on 31 <sup>st</sup> March in the firm II
N N	1							
	2							
FIRMS	3							
Ξ.	4	Total		•	•	•		

Sch	iedu	le E	I	Details of Exempt Income (Income not to be included in Total Income or n	ot ch	argeable to tax)
	1	Inte	erest	income	1	
	2			ss Agricultural receipts (other than income to be excluded er rule 7A, 7B or 8 of I.T. Rules)		
		ii	Exp	enditure incurred on agriculture ii		
		111	Una year	bsorbed agricultural loss of previous eight assessment s		
EXEMPT INCOMES		iv		A) and 8 (from Sl. No. 38 of Sch. BP)iv		
INC		v	Net	Agricultural income for the year $(i - ii - iii + iv)$ (enter nil if loss)	2	
[] MPT		vi	In ca the f	ase the net agricultural income for the year exceeds Rs.5 lakh, please furnish following details (Fill up details separately for each agricultural land)		
EXE			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)		
			0	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)		
	3	Oth	er ex	<b>rempt income</b> ( <i>please specify</i> ) $(3a+3b)$	3	

	A Acl and Add	ome u/s 10(23FB) 23FE) or 10(23FF knowledgement N 1 10(4D) is claime 1 row option and dr arately	) or 10(4D) (1 (umber and D d) )	Please provid Date of Form	de details of Filed if 10(2.	3FF) <sub>3a</sub>			
	к	y other Income (S t to enter the natu		·	-	free 3b			
4	Income	claimed as not cl	nargeable to t	ax as per DT	ГАА				
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
	Ι								
	II								
	III	Total Income fro	om DTAA not	t chargeable	to tax	•	•	4	
5	Pass th	rough income clai	imed as not cl	hargeable to	tax (Schedule	e PTI)		5	

PTI	SI ·	Investment entity covered by section 115U/ 115UA/115U B	Name of business trust/ investmen t fund	PAN of the business trust/ investmen t fund	SI ·		Head of income	Curren t year income	Share of current year loss distribute d by Investmen t fund	Net Income/Los s 9=7-8	TDS on such amount , if any
	1	2	3	4	5		6	7	8	9	10
	1.				i		ise property				
					ii	Cap	oital Gains			1	
						Α	Short				
							term				
						ai	Section 111A				
						ai	Others				
						i	Others				
						B	Long				
ME							term				
ō						bi	Section				
Ş							112A				
						bi	Sections				
5						i	other				
Ď.							than 112A				
K					iii	Oth	er Sources				
H					m	A	Dividend				
S						B	Others				
PASS THROUGH INCOME					iv		ome claimed t				
Ч					IV	exer		o be			
						A	u/s				
							10(23FBB				
							)				
						В	u/s				
						9	• ,				
						С	u/s				
	2.				i	Har	se property				
	4.				1 ii		ise property ital Gains				
					ш	A	Short				
						A	term				
						ai	Section				
						ai	111A				
						ai	Others				
						i					

			B	Long term			
			bi	Section 112A			
			bi i	Sections other			
				than 112A			
		iii	Oth	er Sources			
			Α	Dividend			
			В	Others			
		iv	Inco exer	ome claimed t npt	o be		
			Α	u/s 10(23FBB )			
			В	u/s 			
					1		
NOTE	the instructions for fillin		С	u/s 			

Sched	ule-		filing	g utility	t t	ents as per sectio	· / •	er the schedule p	provided in e-
	1	&	such exces ease indica	s money has not the total of ad	been repatriated	tion u/s 92CE(2A l within the prese in respect of all	cribed time		
ER		a	Addition	al Income tax pa	yable @ 18% or	above			
[] S P]	2	b	Surcharg	e @ 12% on "a"	,				
A.S.	2	c	Health &	Education cess	on (a+b)				
SLA		d	Total Ad	ditional tax paya	ble (a+b+c)				
(IEI	3	Та	xes paid						
STIN (2A)	4	Ne	t tax payal	ole (2d-3)					
<b>B</b> S			te(s) of	Date 1	Date 2	Date 3	Date 4	Date 5	Date 6
TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)	5	tax sec adj s a sec 920	posit of con condary justment s per ction CE(2A)	(DD/MM/YYY Y)	(DD/MM/YYY Y)	(DD/MM/YYY Y)	(DD/MM/YYY Y)	(DD/MM/YYY Y)	(DD/MM/YYY Y)
N SEC	6	Ba	me of nk and anch						
IO X	7	BS	R Code						
TAJ	8	nu	rial mber of allan						
	9		nount posited						

Sche	edule 115TD	Accreted income under section 115TD				
1	Aggregate Fa	air Market Value (FMV) of total assets of specified	pers	on	1	
2	<i>Less:</i> Total li	ability of specified person			2	
3	Net value of a	assets (1 – 2)			3	
	(i) FMV of in section	assets directly acquired out of income referred to n 10(1)	4i			
4	(ii) of creative registration	assets acquired during the period from the date on or establishment to the effective date of ion/provisional registration u/s 12AB, if benefit ad 12 not claimed during the said period	411			

	(iii) FMV of assets transferred in accordance with third proviso to section 115TD(2)	<b>4iii</b>			-	
	(iv) Total (4i + 4ii + 4iii)			4iv		
5	Liability in respect of assets at 4 above			5		
6	Accreted income as per section 115TD [3 – (4iv – 5)]			6		
7	Additional income-tax payable u/s 115TD at maximum marg	inal rat	e	7		
8	Interest payable u/s 115TE			8		
9	Specified date u/s 115TD			9		
10	Additional income-tax and interest payable			10		
11	Tax and interest paid			11		
12	Net payable (10 - 11) (Enter 0 if negative)			12		
13	Date(s) of deposit of tax on accreted income	I DD/I	Date 1 <i>MM/YYYY</i>	I DD/N	Date 2 AM/YYYY	Date 3 DD/MM/YYYY
14	Name of Bank and Branch					
15	BSR Code					
16	Serial number of challan					
17	Amount deposited					

Scl	hed	ule FSI		De	tails of Income fi	om outside India	and tax rel	lief (available o	only in case of r	esident)
RELIEF	SI.		Taxpayer Identification Number		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
¥Χ		utility)			(a)	<b>(b)</b>	(c)	( <b>d</b> )	(e)	( <b>f</b> )
INCOME FROM OUTSIDE INDIA AND TAX	1			ii	House Property Business or Profession					
ISIDE INI					Capital Gains Other sources Total					
M OU	2			i	House Property					
E FROM				ii	Business or Profession					
IMC				iii	Capital Gains					
NC				iv	Other sources					
					Total					
	NC	DTE 🕨	Please refer to	o the	instructions for j	filling out this sch	edule.			

Sche	dul	6. I.K	tails Summary of sident)	tax relief claimed for taxes p	aid outside India (availa	ble	only in case of
(m)	1	Details of Tax r	elief claimed				
OUTSIDE		<b>Country Code</b>	Taxpayer	Total taxes paid outside	Total tax relief availab	ole	Section under which
ST			Identification	India	(total of (e) of Schedule	FSI	relief claimed
00			Number	(total of (c) of Schedule FSI	in respect of each count	ry)	(specify 90, 90A or 91)
				in respect of each country)			
PAID		(a)	<b>(b</b> )	(c)	( <b>d</b> )		(e)
AX IA							
RELIEF FOR TAX INDIA							
10 <sup>5</sup>							
3F I			Total				
ITH	2	Total Tax relief	available in respo	ect of country where DTAA is	s applicable (section	2	
RE	4	90/90A) (Part of	f total of $I(d)$ )			2	
TAX	2	Total Tax relief	available in respo	ect of country where DTAA is	s not applicable (section	3	
$\mathbf{T}^{I}$	3	91) (Part of total	l of 1(d))			3	

4			relief was allowed in India, has ty during the year? If yes, provide	4	Yes/No
	a Amount of tax refunded	n	Assessment year in which tax relief India	allo	wed in
N(	<b>OTTE</b> Please refer to the i	structions for filling ou	ut this schedule.		

Scl	hed	ule FA	Details of	Foreign As	sets and Ir	ncome	from ar	iy sou	rce	outside In	dia					
	A 1		of Foreign Dep cember, 2024)	ository Acco	unts held (in	cluding	g any bei	neficial	int	erest) at any	y time dur	ing th	e cale	endar	year en	ding on
	SI N o	Country name	Country code	Name of financial institution	Address of financial institutio n	ZIP code	Acconum		;	Status	Accoun opening o			ance ring 1e	Closing balance	Gross interest paid/credite d to the account during the period
	(1	(2)	(3)	(4)	(5)	(6)	(7	)		(8)	(9)		(1	0)	(11)	(12)
	) (i)															
	(ii															
	) A 2		of Foreign Custember, 2024	todial Accou	nts held (inc	luding	any ben	eficial i	ntei	rest) at any	time duri	ng the	caler	ıdar y	year end	ing on
DETAILS OF FOREIGN ASSETS	SI N o		Country code	Name of financial institution	Address of financial institution	ZIP code	Account t number		us	Account opening date	Peak balance during the perio	ba	osing lance	(droos (droos inte. froo	paid/cred account of performation performati	amount lited to the during the riod to be provided g nature of unt viz. lend/proceeds r redemption assets/ other ome)
IGN /	(1	(2)	(3)	(4)	(5)	(6)	(7)	(8)	)	(9)	(10)	(	11)			12)
ORE	(i)															
OF F	(ii )															
SIL			of Foreign Equ ling on 31st De			ld (inclu	uding ar	y bene	fici	al interest) i	in any ent	ity at	any t	ime d	luring tł	ne calendar
DETA	SI N 0		Country code	<i></i>	+ Address of entity	ZIP code	Nature of entity	Date acqui g th inter	irin 1e	the	Peak value of investme t during the perio	g va n	alue	am paid/ d v resp the h duri	l gross ount credite with bect to olding ng the riod	Total gross proceeds from sale or redemption of investment during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	)	(9)	(10)	(1	1)		12)	(13)
	(i)															
	(ii)															
	A 4		of Foreign Cas endar year end				Annuity	Contr	act	held (includ	ling any b	enefic	cial in	nteres	t) at any	time during
	SI No		Country code		financial 1 in which	Addr final	ncial	ZIP coo	ie 1	Date of cont	sur	e cash rende the co	r valu	ie of	paid/c resp contra	cross amount redited with pect to the ct during the period
	(1)	(2)	(3)	(4	l)	(5	5)	(6)		(7)		(8	8)			(9)
	(i)								T							
	(ii)								1							

[भाग ।।—खण्ड 3(i)]

SI							ure of		te since		Income	Nature	Income		offered in th
No	Name and code	Cod e	e of entity	Addr the E			erest- rect/	1	held	Investme t (at cost	n accrued fro such Intere		Amount	returi Schedule	I Item numb
							eficial ner/			(in rupees	()			where offered	of schedu
(1)	(2a)	(2b)	(3)	(4	D		ficiary (5)	_	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(1)	(2a)	(20)	(3)	(4	•)		(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)								_							
(ii)		6 7					<i>(</i> 1			er • 1					
C	Details of 31st Deco				perty	neia	(inciu	aing	g any d	enericiai	interest) at a	ny time at	iring the	calendar y	ear ending
SI	Country	ZIP	Addre	ess of	Owne		Date			otal	Income	Nature of	Income		offered in th
No	Name and code	code	th Prop	-	- Dire		acquisi	tion		``	derived from the property	Income	Amount	return Schedule	Item numb
			-	-	Benef					- ·				where	of schedu
					own Benefi									offered	
(1)	(2a)	( <b>2b</b> )	(3	)	(4	)	(5)		(	(6)	(7)	(8)	(9)	(10)	(11)
(i)															
( <b>ii</b> )															
D	Details o on 31st I				al As	set he	ld (inc	ludi	ing any	benefici	al interest) at	any time	during th	e calenda	ar year end
SI	Country		Nat	ture of		nershi		te of		Total	Income	Nature			and offered i
No	Name and code	Zip Cod		sset		irect/ ieficia	-	uisiti n		estment (a (in rupees		m Incom		this ret nt Schedule	
		Cou			01	vner/ eficiai			(031)	(in rupees	i) the asset		Anou	where offered	of schedu
(1)	(2a)	(2b	)	(3)		(4)	•	(5)		(6)	(7)	(8)	(9)	(10)	(11)
(i)															
(ii)															
E	Details o	f acco	ount(s)	in w	hich y	ou ha	ive sig	ning	; autho	rity held	(including a	ny benefici	al interes	st) at any ti	ime calend
SI	year end Name of					2024 Name		vhich ccou		ot been i Peak	ncluded in A Whether	to D abov If (7) i		is yos Inc	me offered i
	Institutio which the account held	n in he 🛛 🗎	the Institut	Co	ode a	the accour holde	nt Nu	umb	er Ba Inv du y	alance/ restment ring the ear <i>(in</i>	income accru is taxable ir your hands	ed yes, I Incom 2 accrue in the	e d	this re	
				_					r	upees)		accour	nt Amou	int Schedul	e Item num
														where	of schedu
(1)	(2)		( <b>3</b> a)	(3	Bb)	(4)		(5)		(6)	(7)	(8)	(9)	(10)	(11)
(i)															
(ii)															
F	Details o	f trus	sts, cre	ated	under	the l	aws of	a co	ountry	outside I	ndia, in whic	h you are	a trustee	, beneficia	ry or settlo
Sl No	Country Name	Zip Code	Name addre	and ss of	Name and		ame ind		ne and ress of	Date since	Whether income	If (8) is yo Income	es, If (8) is	yes, Incom retur	e offered in ( n
	and code		the tr		addres of	s ad			ficiaries		derived is taxable in	derived from the	Amon	nt Schedule	
				t	orustee		cuor			neiu	your hands?	trust	, Amou	where offered	of schedu
(1)	(2a)	(2b)	(3)	,	(4)	+ ,	(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)
		I													
(i) (ii)															

a	Country	Zip	Name and address of	Income	Nature of	Whether taxable in		es, Income returi	offered in this 1
SI No	Name and code	Code	the person from whom derived	derived	income	your hands?	Amount	Schedule where offered	Item number of schedule
(1	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)									
(ii									
NO	TE Pleas	e refer to	o instructions for filling ou	t this schedule.			•	1	

109	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
	(1)	(2)	(3)

## PART-B

Pa	rt B	-TI	[	Computation of total income				
				from house property ( 3 of Schedule-HP) (enter nil if i	oss)		1	
	2			nd gains from business or profession				
				fits and gains from business other than speculative	2i			
				iness and specified business (A37 of Schedule				
				(enter nil if loss)				
				fits and gains from speculative business $(3(ii) of$	2ii			
				e E of Schedule BP) (enter nil if loss and carry this figure				
				chedule CFL)	<b></b>			
				fits and gains from specified business (3(iii) of table				
				of Schedule BP) (enter nil if loss and carry this figure to				
				<i>dule CFL)</i> ome chargeable to tax at special rate (3d, 3e, 3f and	2:17			
				of Schedule BP)	211			
				al $(2i + 2ii + 2iii + 2iv)$ (enter nil, if loss and carry this	figu	re of loss to Schedule	2v	
			CYL		,1511	e of 1035 10 Seneduie	21	
E	3	Capi	ital g	gains				
<b>FOTAL INCOME</b>		a	Sho	rt term				
NC N			ia	Short-term chargeable @ 15% (11ii of item E of	aia			
				schedule CG)	ala			
Γ <b>Α</b> Ι			ib	Short-term chargeable @ 20% (11iii of item E of	aib			
[O]				schedule CG)	and			
-			11	Short-term chargeable @ 30% (11iv of item E of	aii			
				schedule CG)				
				Short-term chargeable at applicable rate (11v of	aiii			
				item E of schedule CG)				
				Short-term chargeable at special rates in India as	aiv			
				per DTAA (11vi of item E of Schedule CG)				
			v	<b>Total Short-term (aia+aib+ aii + aiii + aiv)</b> (enter nil if loss)	av			
		b		g-term				
		U		<b>Long-term chargeable</b> @ <b>10%</b> (11vii of item E of				
			18	Schedule CG)	dia			
			ID	Long-term chargeable @ 12.5% (11viii of item E of Schedule CG)	DID			
			ii	<b>Long-term chargeable</b> @ <b>20%</b> (11ix of item E of Schedule CG)	bii			

	<b>iii Long-term chargeable at special rates in India as</b> <b>per DTAA</b> (11x of item E of schedule CG)	i		
	iv Total Long-term (bia+bib+ bii + biii) (enter nil if biv	7		
	c Sum of Short-term / Long-term capital gains (3av + 3biv) (	enter nil if loss)	3c	
	d Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule		3d	
	e Total capital gains (3c + 3d)	/	3e	
4	Income from other sources			
	a Net income from other sources chargeable to tax at 4a			
	<b>normal applicable rates</b> ( 6 of Schedule OS) (enter nil if loss)			
	<b>b</b> Income chargeable to tax at special rate (2 of Schedule OS) 4b			
	c Income from the activity of owning and maintaining 4c race horses (8e of Schedule OS) (enter nil if loss)			
	d  Total  (4a + 4b + 4c)		4d	
5	Total of head wise income $(1 + 2v + 3e + 4d)$		5	
	<b>Losses of current year to be set off against 5</b> (total of 2xvii, 3xvii a CYLA)	and 4xvii of Schedule	6	
7	<b>Balance after set off of current year losses</b> $(5-6)$ (total of serial (xvi) of column 5 of schedule CYLA + 4b + 2iv)	no (ii), (iii) , (iv) to	7	
x	<b>Brought forward losses to be set off against 7</b> (total of 2xvi, 3xvi of BFLA)	and 4xvi of Schedule	8	
9	<b>Gross Total income (7 – 8)</b> (also total of serial no (i), (ii), iv) to (x Schedule BFLA + $4b + 2iv$ )	xiv) of column 5 of	9	
	Income chargeable to tax at special rate under section 111A, 112 in 9	2, 112A etc. included	10	
11	Deductions under Chapter VI-A			
	<b>a Part-B of Chapter VI-A</b> [1 of Schedule VI-A and limited upto ( <i>i</i> + <i>ii</i> + <i>iii</i> + <i>iv</i> + <i>v</i> + <i>viii</i> + <i>xiii</i> + <i>xiv</i> ) of column 5 of BFLA]		11a	
	<b>b</b> Part-C of Chapter VI-A [2 of Schedule VI-A)]		11b	
	<b>c</b> Total (11a + 11b) [limited upto (9-10)]		11c	
12	Deduction u/s 10AA (Total of Sch. 10AA)		12	
	Total income (9 - 11c - 12)		13	
14	Income chargeable to tax at special rates (total of (i) of schedule	SI)	14	
	Net agricultural income/ any other income for rate purpose (2v o		15	
15				
16	<b>Aggregate income</b> $(13 - 14 + 15)$ [applicable if (13-14) exceeds r chargeable to tax]	naximum amouni noi	16	
16			16 17	

Part	t B	– T	<b>N</b> Computation of tax liability on total ind	come					
	1	А	Tax payable on deemed total income under sect		15JC (4 of Sc	hed	lule AMT)	1a	
		B	Surcharge on (a) above (if applicable)					1b	
			Health and Education Cess @ 4% on 1a+1b abo	ve				1c	
Z		D	Total Tax Payable on deemed total income (1a+	1b+1	c)			1d	
	2	Tax	a payable on total income						
BI		Α	Tax at normal rates on 16 of Part B-TI	2a					
TAX LIABILITY		B	<b>Tax at special rates</b> (total of col. (ii) of Schedule- SI)	2b					
OF TAX		С	<b>Rebate on agricultural income</b> [applicable if (13- 14) of Part B-TI exceeds maximum amount not chargeable to tax]	2c					
		D	Tax Payable on total income (2a+2b -2c)					2d	
COMPUTATION		Е	Surcharge		Surcharge computed before marginal relief		urcharge after narginal relief		
C			I 25% of 12(ii) of Schedule SI	2ei 2g(ii)		ia			
			ii 10% or 15 % , as applicable (Refer instructions)	2eii					
			iii On [(2d) – [(12(ii) of Schedule SI – tax on Income referred in 2e(ii) )]	2eiii		iia			

		i	iv Total (ia+iia)						2ei	v	
			Iealth and Education Cess @ 4% on 2	d+2eiv					2f		
		GG	Fross tax liability (2d + 2eiv + 2f)						2g		
	3	Gross	s tax payable (higher of 1d or 2g)						3		
		Credi	it under section 115JD of tax paid in e	arlier yea	rs (app	licabl	le if	2g is more th	nan		
		1d)	-	•				0	4		
		(5 of	Schedule AMTC)								
	5	Tax p	payable after credit under section 115J	<b>D</b> (3 - 4)					5		
		Tax r									
			ection 90/90A (2 of Schedule TR)		6a						
			ection 91(3 of Schedule TR)		6b						
			Cotal (6a + 6b)						60		
	7		ax liability (5 – 6c) (enter zero, if negati	ve)					7		
			est and fee payable	,							
			nterest for default in furnishing the re	turn (sect	ion						
			34A)	,		<b>8</b> a					
			nterest for default in payment of advar	nce tax (s	ection						
			34B)	· · · · · · · · · · · · · · · · · · ·		8b					
		CL	nterest for deferment of advance tax (s	section 23	64C)	8c					
			ee for default in furnishing return of i								
			34F)	(-		8d					
		ΕТ	otal Interest and Fee Payable (8a+8b+	-8c+8d)					8e		
	0		egate liability (7 + 8e)						9		
		00	•						9		
	10		s Paid								
TAXES PAID AND BANK DETAILS			dvance Tax (from column 5 of 115A)		10a				_		
ЧU			<b>DS</b> (total of column 9 of15B		10b				_		
AII ET			CCS (total of column 7 of 15C)		10c						
D			elf-Assessment Tax (from column 5 of	15A)	10d					-	
ΞŇ			Cotal Taxes Paid (10a+10b+10c+10d)						10	e	
LA) BA			unt payable (Enter if 9 is greater than 1	l0e, else e	nter 0)				11		
Ľ	12	Refui	nd (If 10e is greater than 9)						12		
	13	Net ta	ax payable on 115TD income including	g interest	u/s 115	TE (S	or.n	o. 12 of	13		
		Scheo	lule 115TD)								
	14	Tav r	payable u/s 115TD after adjustment of	refund a	t SL No	12 (1	13.1	(2)	14		
	15	Net r	efund after adjustment as per Sl. No. 1	14 (12-13)	(refun	d, if a	ny,	will be direc	tly 15		
	15	credi	ted into the bank account)						15		
		D		D 1 4			C	1 41	1-		-1
			ou have a bank account in India (Non-	Resident	s claim	ing re	etun	id with no ba	nk	8	elect Yes or No
			int in India may select No)				<b>b</b> a a	······	(anal	1	J
			tails of all Bank Accounts held in Indi FS Code of the Bank in case of Bank		of the H			Account		_	Select Accounts)
		51. 1	Accounts held in India	Name	of the f	банк		Number	Туре ассог		refund credit (tick at
			Accounts neiu în India						(Dropdo	-	least one account $$
									be provid		,
r .									e-filing u		
<b>L</b> N		Ι									
BANK ACCOUNT		II									
ğ											
AC		Note:									
K.			ll bank accounts held at any time are t							,	
AN			case multiple accounts are selected, th	e refund	will be	crean	tea	to one of the	vandat	ed ac	counts after
$\mathbf{B}_{i}$			essing the return. can be added as required								
		KOWS	can be added as required on- residents, not having bank account	in India	may of	their	0.000	tion furnish	the date	nile et	f one foreign bank
		D) NO accou		in muia	may, al	uielf	oh	uon, turmsfi	ine uet	ans 01	one toreign ballk
		Sl.					T				
		No.	SWIFT Code	Name o	of the Ba	ank	C	Country of Lo	ocation	1	IBAN
	_	110.					+			1	
	_		Rows can be added as required							1	
		1	itons can be auteu as i cyull cu				1			1	

<ul> <li>17 Do you at any time during the previous year,-</li> <li>(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or</li> <li>(ii) have signing authority in any account located outside India; or</li> <li>(iii) have income from any source outside India?</li> <li>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]</li> </ul>	□ Yes	🗆 No
--	-------	------

18	ТА	X F	PAY	ME	NTS	S																		
А	Det	tails	s of	pay	men	ts of	Adv	ance	Tax	and	l Self	-Ass	essm	ent Ta	Ι									
	Sl No			]	BSR	Code	•		Dat	te of	Depo	sit (D	D/M	M/YYYY	) Ser	ial Nu	mber	of Ch	allan		Amo	ount (	Rs)	
LF	(1)				(2	2)						(3)					(4)					(5)		
J SE	i																							
NCE	ii																							Τ
ADVANCE/ SELF ASSESSMENT TAX	iii																							
ASA	NC ►	DTI	Ξ	Ente	er the	e total	s of A	dvano	ce tax	c and	Self-A	Issess	ment	tax in S	No. 10	)a & 1	0d of	Part	B-TTI	,			<u>.</u>	 -

TDS credit relating to self /other	PAN/ Aadhaa r No. of Other Person	TAN of the Deductor/ PAN/Aadhaa r No. of Tenant/	Section under which TDS is deducte	TDS bro	ught	Financia deducted	l Year (' l during	TDS the	Year (o income i this ye	only if co s being c ar, not a	orresp offere applie	oonding ed for tax cable if	Reco withdu	eipt/ rawals	TDS credit being carried forwar
person [other person as per rule 37BA(2) ]	(if TDS credit related to other person)	Buyer	d	Fin. Year in which deducte d	TD S b/f	Deducte d in own hands	the ha of or a othe person per r 37BA(2	nds any er 1 as ule 2) (if		Claime of or persor 37	d in t r any n as p /BA(2	he hands other oer rule 2) (f	Gross Amoun t	Head of Incom e	d
(2)	(3)	(4)	(4a)	(5)	(6)	(7)	(8)		(9)	Incom			(11)	(12)	(13)
							e e	s		e e	s	PAN/ Aadhaa r No.			
	NOTE ►	Please enter to	ptal of coli	ımn 9 in10	)b of I	Part B- TT	I								
	credit relating to self /other person as per rule 37BA(2) ] (2)	creditAadhaarelatingr No. ofto selfOther/otherPersonjerson(if TDS[otherrelatedas perto otherruleperson)37BA(2))](3)(2)(3)	creditAadhaaDeductor/relatingr No. ofPAN/Aadhaato selfOtherr No. of/otherPersonTenant/person(if TDSBuyer[othercreditBuyergersonrelatedPerson37BA(2)Person(if Andrew Construction)](3)(4)(2)(3)(4)	credit relating to selfAadhaa r No. of PAN/Aadhaa r No. of TDS is Tobuer (if TDS person related as per to other person)Deductor/ PAN/Aadhaa r No. of Buyer Buyer d d d[other person related as per sympton (if TDS person)Tenant/ Buyer ddeducte d d[other person related as per personrelated person persona related persond(1) (2)(3)(4)(4a)(2)(3)(4)(4a)(2)(3)(4)(4a)	credit relating relating to selfAadhaa r No. of OtherDeductor/ PAN/Aadhaa r No. of TDS isUnder forward TDS is/other person (if TDS person related as per to other rule 37BA(2) ]TOS related person)Buyer Tenant/ deducte dImage: Comparison of the comparison of the comparison related to other rule (dmage: Comparison of the comparison of	credit relating to selfAadhaa r No. of OtherDeductor/ PAN/Aadhaa r No. of Ton of Ton of Ton of Ton of Ton of Ton of Ton of Ton of Ton of to selfUnder which Ton of to selfTDS brought forward (b/f)(if TDS person related as per to other person)BuyerdFin. Year in s b/f deducte dTD Year in s b/f deducte d37BA(2) ](3)(4)(4a)(5)(6)(2)(3)(4)(4a)(5)(6)(2)(3)(1)Internet (1)Internet (1)Internet (1)(2)(3)(4)(4a)(5)(6)(1)Internet (1)Internet (1)Internet (1)Internet (1)Internet (1)(2)(3)(4)(4a)(5)(6)Internet (1)Internet (1)Internet (1)Internet (1)Internet (1)(2)(3)(1)Internet (1)Internet (1)Internet (1)Internet (1)(2)(3)(4)(4a)(5)(6)Internet (1)Internet (1)Internet (1)Internet (1)Internet (1)(2)(3)(1)Internet (1)Internet (1)Internet (1)Internet (2)Internet (1)Internet 	credit 	credit relating to selfAadhaa r No. of OtherDeductor/ PAN/Aadhaa r No. of Tenant/ bersonunder PAN/Aadhaa r No. of Tenant/ dTDS brought forward (b/f)Financial Year (1) deducted during FY 2024-25)/other personPerson (if TDS related as per to other person)Tenant/ ddTDS brought forward (b/f)Financial Year (1) deducted during FY 2024-25)/other (other person related as per to other person)BuyerdFin. Year in deducte dTD bef b/fDeducte beducte d in own deducte dDeducte d in own of or a other person37BA(2) ](3)(4)(4a)(5)(6)(7)(8)(2)(3)(4)(4a)(5)(6)(7)(8)	$ \begin{array}{ c c c c c } \mbox{credit} & Aadhaa & Deductor/ & under relating r No. of PAN/Aadhaa & which TDS is of r No. of TDS is of Tenant/ berson (if TDS Buyer of to other related person related person related person related person (if TDS Buyer of to other rule person) &$	$ \begin{array}{ c c c c c c } \mbox{credit} & Aadhaa \\ relating \\ rows of \\ Other \\ Person \\ related \\ person \\ related \\ person \\ related \\ person \\ related \\ person \\ rows of \\ related \\ person \\ rule \\ rule \\ person \\ rule \\ rule \\ person \\ rule \\ person \\ rule \\ rule \\ rule \\ person \\ rule \\ $	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$

	SI No	TCS credit relating to self /other person [other	Tax Deduction and Tax Collection Account	PAN/Aadhaar No. of Other Person (if TCS credit related to other	Unclaimed brought forw		financ (Tax c	he current ial Year collected Y 2024-25)	TCS c claime		0	TCS credit being carried forward
<b>UN INCOME</b>		person as per rule 37I(1)]	Number of the Collector	person)	Fin. Year in which collected	Amount b/f	Collected in own hands	in the hands of any other person as	Claimed in own hands	the an pers rule	aimed in hands of by other con as per 37I(1) (if plicable)	
TCOL	(1)	2(i)	(2)(ii)	(3)	(4)	(5)	(6)(i)	(6)(ii)	(7)(i)		7(ii)	(8)
	i									TCS	PAN/ Aadhaar No.	
	ii											

#### VERIFICATION

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

|--|

[F. No. 370142/17/2025-TPL]

# SURBENDU THAKUR, Under Secy., Tax Policy and Legislation

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section(ii) vide number S.O. 969 (E), dated the 26th March, 1962 and was last amended vide notification GSR 279(E), dated the 30<sup>th</sup> April, 2025.

**Explanatory Memorandum-** It is hereby certified that no person shall be adversely affected by giving retrospective effect to these rules.