

FORM NO. 2B RETURN OF INCOME FOR BLOCK ASSESSEMENT

ITS-2B

(FOR SEARCH AND SEIZURE CASES) [See rule 12(1A) of Income-Tax Rules, 1962]

- PLEASE FOLLOW ENCLOSED INSTRUCTIONS
- PAN MUST BE QUOTED. ■ USE BLOCK LETTERS ONLY.

1. PERMANENT ACCOUNT NUMBER
(If not applied for or not allotted, enclose Form 49A)

2. NAME (Last name/Surname, First name, Middle name, in that order)

3. ADDRESS FOR COMMUNICATION
(A. RESIDENCE or B. OFFICE)
(Flat No./Door/House No., Premises, Road, Locality/Village, Town/
District, State/Union Territory, in that order)

PIN Telephone
Fax, if any 4. Sex (M/F)**

5. Date of Birth/Incorporation/Formation (DD-MM-YYYY) 6. Status*

7. Is there any change in Address ? Yes No
If yes, whether A. Residence or B. Office

ACKNOWLEDGEMENT
For Office use only

Receipt No. Date

Seal and Signature of Receiving Official

8. Ward/Circle/Special Range

9. If there is change in jurisdiction, state old Ward/Circle/Special Range

10. Date on which first search authorisation executed/requisition u/s 132A made (DD-MM-YYY)

11. Date on which last search authorisation executed /requisition u/s 132A made (DD-MM-YYY)

12. Block Period
From to
D D M M Y Y Y Y
D D M M Y Y Y Y

13. Residential Status*

14. Return U/s 158BC/158BD

15. Did you ever file Wealth Tax return for any of the years falling in the block period?
Yes No

16. Undisclosed Income as per Part-I of the return	106	<input type="text" value=""/>
17. Tax on the undisclosed income	117	<input type="text" value=""/>
18. Surcharge	129	<input type="text" value=""/>
19. Tax payable	130	<input type="text" value=""/>
20. Interest under section 158BFA	134	<input type="text" value=""/>
21. Tax and interest payable (19+20)	136	<input type="text" value=""/>
22. Tax paid on undisclosed income before filing the return	142	<input type="text" value=""/>
23. Balance tax and interest payable (21-22)	148	<input type="text" value=""/>

DETAILS OF ASSETS FOUND/SEIZED/REQUISITIONED ALONGWITH VALUE AS ON DATE OF SEARCH/REQUISITION (PREMISESWISE) (Attach separate sheets, if necessary)

Premises	Money		Jewellery		Other Valuables	
	Fround	Seized	Found	Seized	Found	Seized

* Fill in code as mentioned in instructions ** Applicable for Individual assessees.

PART-I
COMPUTATION OF TOTAL UNDISCLOSED INCOME
(As per notes below)

Previous year (chronologically)	Assessment year	Total income including undisclosed income computed us/ 158BB ¹			Returned/Assessed Income as on the date of search/requisition ²			Indicate whether Returned <input type="checkbox"/> R or Assessed <input type="checkbox"/> A
		Total income	Losses ³		Total income	Losses ³		
			Source	Amount (Rs.)		Source	Amount (Rs.)	
1st <input type="checkbox"/> 221 (earliest)								
2nd <input type="checkbox"/> 222								
3rd <input type="checkbox"/> 223								
4th <input type="checkbox"/> 224								
5th <input type="checkbox"/> 225								
6th <input type="checkbox"/> 226								
7th <input type="checkbox"/> 227								
8th <input type="checkbox"/> 228								
9th <input type="checkbox"/> 229								
10th <input type="checkbox"/> 230								
11th <input type="checkbox"/> 231								
Total <input type="checkbox"/> 232		A	B		C	D		

C. Total undisclosed income for the block period = (A-C) + (D-B) = Rs.

233

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Notes : 1. Compute the total income without giving effect to set-off of brought forward losses under Chapter VI or unabsorbed depreciation under section 32(2) in excess of whatever has been allowed for determining the total income returned/assessed.

2. Give the details in respect of the previous year on the basis of assessment order, if the assessment has been completed. Else, give the details on the basis of return of income filed. For the previous year which has not ended or for which the date of filing of the return under section 139(1) has not expired and you are in a position to prove to the satisfaction of the Assessing Officer that such income or the transactions relating to such income have been recorded in the books of account and documents maintained in the normal course, such income is to be indicated against that previous year. For any year, if the return has not been furnished for the reason that the taxable income was not above the maximum amount not chargeable to tax, the total income is to be mentioned against that previous year.

3. Losses of the year remaining after set-off under Chapter VI.

**PART-III
STATEMENT OF TAXES**

- | | | |
|---|------------|----------------------|
| 1. Tax payable on the undisclosed income of the block period | 826 | <input type="text"/> |
| 2. Add : Surcharge | 828 | <input type="text"/> |
| 3. Total Tax payable (1 + 2) | 830 | <input type="text"/> |
| 4. Interest payable u/s 115BFA | 835 | <input type="text"/> |
| 5. Tax and interest payable | 852 | <input type="text"/> |
| 6. Tax and interest paid on undisclosed income before filing the return (attach challans) | | |

Date of Payment	Bank Branch with code	Amount in (Rs.)	
		Tax	Interest
Total		853	854
Total prepaid tax and interest		855	<input type="text"/>

- | | | |
|--|------------|----------------------|
| 7. Balance tax and interest payable | 882 | <input type="text"/> |
| 8. Assessee's offer for adjustment of seized money against tax payable (S. 158BFA), Yes <input type="checkbox"/> No <input type="checkbox"/> | | |
| (a) If yes, date of receipt of offer in AO's office | 884 | <input type="text"/> |
| (b) Amount of seized money offered for adjustment | 885 | <input type="text"/> |
| 9. Balance amount of tax and interest | 890 | <input type="text"/> |

10. NO. OF DOCUMENTS/STATEMENTS ATTACHED

Description	In Figures	In words	Description	In Figures	In words
Challans			Others		

VERIFICATION*

I, (full name in block letters), son/daughter of (name of the father) solemnly declare that to the best of my knowledge and belief, the information given in this return and the annexures and statements accompanying is correct and complete and that the amount of total income including the undisclosed income and other particulars shown therein are fully and truly stated and relate to the previous years falling in the block period from..... to in accordance with the provision of the Income-Tax Act. 1961

I further declare that I am making this return in my capacity as..... and I am competent to make this return and verify it.

Date :

Place :

Assessee's Signature

* Any person making a false statement in the return or the accompanying schedules or statements shall be liable to be prosecuted under section 277 of the Income-tax Act, 1961 and on conviction be punishable under that section with rigorous imprisonment and with fine.

GUIDANCE NOTES FOR FILLING IN FORM NO.2B
(To be detached before filing the return)

In case a search was initiated u/s 132 of the Income-tax Act against you or books of account, other document or any asset belonging to you have been requisitioned u/s 132A and the Assessing Officer has issued a notice u/s 158BC requiring you to furnish a return setting forth your total income including the undisclosed income of the block period, you are required to furnish the return in Form no. 2B within the time specified by the Assessing Officer. These instructions are intended to give in brief information on how to complete the form, and are not a substitute for the law. For further details, you may refer to the relevant provisions of law relating to the items in the return.

- Compute the income and deductions before putting the figures in the return form.
- Enter any amount of loss with a negative (-) sign as prefix to the amount.
- Fill in every item. You may write "NA" (for "Not Applicable") or "NIL" where necessary.
- You should fill in the required information in the format given in PART-II of the return for each of the assessment years relevant to the previous years falling within the block period.

INSTRUCTIONS FOR FILLING IN

SHEET-I

This sheet requires general information along with a summary of the outcome of the search. The various items and columns are self-explanatory. However, further guidance on some items is as under :-

Item 1 : PAN No. : Please note that it has been made mandatory throughout the country for an existing income-tax payer or any person assessable to income-tax, or carrying on any business or profession whose total sales/turnover/gross receipts exceeds Rs.5,00,000/- during the financial year or a trustee required to file a return on behalf of a trust, to file an application in Form No.49A for allotment of 10 character Permanent Account Number under the new series. If you have not applied/ been allotted the same, Application Form (Form No.49A) may be obtained from your Assessing Officer or concerned Public Relation Officer of the Income-tax Department in the respective locations/ cities.

Item 2 : Name : If you are furnishing this return in you individual capacity or on behalf of an individual, write your name or as the case may be, the name of the individual, in the order indicated. Otherwise, write the name of the taxable entity as is usually written.

Item 5 : Date of birth/Incorporation/formation : Write the date of birth in case of an individual, date of incorporation in the case of a company or date of formation in the case of any other taxable entity.

Item 6 : Status : The code numbers indicating various categories of status are as under. Choose the one relevant for you.

<u>Status</u>	<u>Code</u>	<u>Status</u>	<u>Code</u>
(a) Individual	01	(e) Registered firm/firm (other than the one engaged in profession)	05
(b) Hindu Undivided Family (other than that mentioned below)	02	(f) Registered firm/firm engaged in profession	06
(c) Hindu Undivided Family Which has at least one member with total income of the previous year exceeding the maximum amount not chargeable to tax	03	(g) Association of persons (AOP)	07
(d) unregistered firm	04	(h) Association of persons (Trust)	08
		(i) Body of individuals (BOI)	09
		(j) Artificial juridical person	10
		(k) Co-operative Society	11
		(l) Local authority	16

Item 8 : Ward/Circle/Special Range : Indicate the ward, circle or special range in which you are required to furnish the return. This may be different from the ward, circle or special range where you were furnishing the returns of income before the search/requisition.

Item 10, 11 : Date on which the search warrant was executed/requisition u/s 132 made, is the date on which the search was concluded, or, as the case may be, the date on which requisition u/s 132A was made. Warrant of authorisation is deemed to have been executed in the case of search on the conclusion of search as recorded in the last panchnama drawn in relation to the person in whose case the warrant of authorisation has been issued. As regards requisition u/s 132A of the IT Act, authorisation is deemed to have been executed on actual receipt of books of account or other document or assets by the authorised officer.

Item 12 : Block Period : The date on which the block period started and the date on which the block period ended are to be shown. The starting date of the block period is the date on which the earliest previous year falling within the block period started. The end of the block period is the date of commencement of search or, as the case may be, the date of requisition.

Item 13 : Codes for residential status are as under :-

<u>Residence in India</u>	<u>Code</u>
Resident	01
Non-resident	02
Resident but not ordinarily resident	03

Items 16 to 23 : These are to be taken from the figures computed in Part-I and III.

Details of assets. Details of the seizure of assets belonging to you are to be given. If the space given in the form is not sufficient, use a separate sheet, and write the total amounts in the return form.

SHEET-2 PART-I COMPUTATION OF TOTAL UNDISCLOSED INCOME

In this part, the total income and losses of each of the assessment years relevant to the previous years covered by the block period are to be shown. The first row relates to the earliest previous year covered by the block period. The last row relates to the previous year in which the search took place or requisition was made.

Returned/assessed total income. In the last column of the table, 'A' should be written wherever assessment has been made and assessed figures are given. The figures in each row should tally with the figures of the last two items of the table relating to the corresponding assessment year in PART-II.

Total income including undisclosed income. You may like to declare, on the basis of materials found during the search or in the requisition, higher income here than you have declared in your return earlier.

Losses and depreciation allowance. The total income in column (A) is to be computed after taking into account only that much of brought forward loss and unabsorbed depreciation for set off as has been allowed in the returned/assessed total income in column (C). The amount of brought forward loss remaining unadjusted after computing the total income in column (A) is not to be shown in column (B). Only the current year's loss remaining unadjusted after computation of total income is to be shown in column (B) for that year.

SHEET-3 PART-II
TOTAL INCOME AND LOSS OF THE ASSESSMENT YEARS
RELATING TO THE BLOCK PERIOD

You should furnish information on a separate sheet for each of the assessment years relevant to the previous years falling within the block period in the format given in this part, and mention the sheet number in the space provided.

Computation of total income and loss. In column 3 of the table under this heading, the details of total income on the basis of return filed, or as the case may be, the assessment if completed, are to be given. In column 2, the details of total income including the undisclosed income of the previous year relevant to the assessment year are to be given. For the previous year which has not ended or for which the date of filling of the return u/s 139(I) has not expired and the assessee is in a position to prove to the satisfaction of the Assessing Officer that such income or the transactions resulting in such income have been recorded in the books of accounts and documents maintained in the normal course, such income is to be indicated against that previous year in column 3. However, under column 2, the entire income whether so recorded or not, is to be shown. For any year, if the return has not been furnished for the reason that the taxable income was below the minimum amount chargeable to tax, the details of such total income are to be mentioned in column 3 while mentioning the entire income including the undisclosed income, if any, in column 2. The total income is to be computed in column 2, without giving effect to set-off of brought forward losses under Chapter VI or unabsorbed depreciation u/s 32(2) in excess of whatever has been allowed for determining the total income returned/assessed [column (3)].

SHEET-4 PART-III
STATEMENT OF TAX PAID

Indicate the amount of tax payable @ 60% on the undisclosed income in PART-II. Surcharge may be computed at the rates prevailing during the year in which the return is filed. Also give details of the amount of tax paid and the balance amount payable. Attach challans for the tax paid on undisclosed income.