

Income Tax Department

**Income Tax Return Statistics**  
**Assessment Year 2017-18**

Version 1.0

October 2018

## Document Version Control

<b><i>Version</i></b>	<b><i>Month</i></b>	<b><i>Remarks</i></b>
1.0	Oct 2018	The statistics were generated from e-filed returns (digitally signed, e-verified or where ITRV has been received) and paper returns captured in system up to 31 <sup>st</sup> August 2018.

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## Overview

### Objective

The objective of publishing this statistics is to encourage wider use and analysis of Income-tax data by Departmental personnel and academicians.

### Methodology Adopted

The methodology adopted is as under:

- i. The template for statistics was prepared on the basis of previous statistics published by the Department and assessment of information available in various databases of the Income Tax Department.
- ii. The statistics have been generated from e-filed returns (digitally signed, e-verified or where ITRV has been received) and paper returns captured in system.
- iii. In cases where more than one return is submitted, the values in the latest return have been considered.
- iv. Consistency Rules were defined (given below) to eliminate returns with inconsistent data. 4,98,76,738 returns were checked against consistency rules and 4,98,68,380 returns meeting the consistency rules were used for statistical analysis
- v. Certain statistics have been mentioned in lakh (100 thousand) and crore (10 million).
- vi. Various terms used in the statistics have been defined below respective tables.

### Consistency Rules

- i. Rule 1: Total Capital Gains in Part B TI = STCG (including negative) + LTCG (zero and positive only)
- ii. Rule 2: Income from Other Sources (Part B TI)  $\geq$  Gross Interest Income (Schedule OS)
- iii. Rule 3: Salary income is shown by Individual category of assesses.
- iv. Rule 4: Gross Total Income (GTI)  $\geq$  0
- v. Rule 5: Gross Total Income (GTI) = salary + income from house property + non-negative total income from business/profession + non-negative total capital gain + non-negative income from other sources - (brought forward loss setoff + current year loss setoff)
- vi. Rule 6 : Return Income = Gross Total Income (GTI) - Deduction u/s Chapter VIA – Deduction u/s 10A or 10AA (wherever applicable)
- vii. Rule 7: Aggregate Tax Liability  $\geq$  0
- viii. Rule 8: Aggregate Tax Liability  $\leq$  Higher of Return Income & Deemed Total Income under section 115JC/115JB

## Status wise distribution of returns and key values

The status wise distribution of 4,98,68,380 returns selected (after applying consistency rules) for statistical analysis is as under:

Individual	4,66,75,114
HUF	10,70,688
Firm	11,04,509
AOP/BOI	69,727
Companies	7,92,268
Others	1,56,074
<b>Total</b>	<b>4,98,68,380</b>

Note: Others include Trusts, Cooperative Society, LLP, Local Authority and Artificial Juridical Person.

The status wise distribution of key values (In INR Crore) is as under:

	Individual	HUF	Firm	AOP/BOI	Companies	Others	Total
Salary Income	15,94,486	-	-	-	-	-	<b>15,94,486</b>
House Property Income	31,957	4,236	3,549	318	13,413	1,105	<b>54,578</b>
Business Income	8,18,724	19,679	90,866	3,774	11,68,526	36,093	<b>21,37,662</b>
Long Term Capital Gains	52,229	1,595	3,446	349	73,659	2,090	<b>1,33,368</b>
Short Term Capital Gains	16,493	1,138	1,245	4,258	29,650	5,451	<b>58,236</b>
Other Sources Income	3,29,386	19,847	4,460	2,751	1,47,090	7,100	<b>5,10,633</b>
Total (Addition of above)	28,43,275	46,494	1,03,566	11,450	14,32,339	51,838	<b>44,88,963</b>
Total Loss Setoff	26,435	586	5,455	2,367	1,50,237	5,617	<b>1,90,697</b>
Gross Total Income	28,16,840	45,908	98,111	9,083	12,82,102	46,221	<b>42,98,265</b>
Return Income	24,55,967	42,064	94,912	8,807	11,53,633	36,362	<b>37,91,745</b>
Aggregate Tax Liability	2,73,405	4,239	31,603	1,935	3,95,720	10,785	<b>7,17,687</b>

Note: The difference in Gross Total Income from calculated amount is on account of difference in representation of setoff of losses. Minor difference is also on account of rounding off of values.

## Limitations

The statistics relating to sources of income have been prepared on the basis of values mentioned in e-filed returns and values captured from paper returns and the same may contain data entry errors on the part of the taxpayers/ return filers. Therefore, the accuracy of the statistics is limited by the accuracy of returns.

## Disclaimer

Whilst the Income Tax Statistics have been prepared in good faith, it is not and does not purport to be comprehensive. Neither Income Tax Department, nor any of its officers or employees accept any liability or responsibility for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligent or otherwise, relating to the data or any representation or warranty, express or implied, with respect to the information contained in this Income Tax Statistics or on the data on which this Statistics is based and liability therefore is hereby expressly disclaimed.

## **1. Income Tax Returns - All Taxpayers**



## 1.1 All Taxpayers – Gross Total Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	9,22,517	-	-
>0 and <=1,50,000	29,05,385	21,124	0.73
>150,000 and <= 2,00,000	13,26,333	23,472	1.77
>2,00,000 and <=2,50,000	25,36,062	58,232	2.30
>2,50,000 and <= 3,50,000	1,41,81,949	4,28,474	3.02
>3,50,000 and <= 4,00,000	44,09,864	1,64,578	3.73
>4,00,000 and <= 4,50,000	36,67,534	1,55,671	4.24
>4,50,000 and <= 5,00,000	31,86,517	1,51,017	4.74
>5,00,000 and <= 5,50,000	24,08,827	1,26,105	5.24
>5,50,000 and <= 9,50,000	89,72,323	6,31,608	7.04
>9,50,000 and <= 10,00,000	4,95,137	48,254	9.75
>10,00,000 and <=15,00,000	25,15,650	3,01,178	11.97
>15,00,000 and <= 20,00,000	8,90,398	1,53,013	17.18
>20,00,000 and <= 25,00,000	4,53,925	1,01,007	22.25
>25,00,000 and <= 50,00,000	6,40,980	2,15,638	33.64
>50,00,000 and <= 1,00,00,000	2,14,840	1,48,763	69.24
>1,00,00,000 and <=5,00,00,000	1,16,128	2,23,593	192.54
>5,00,00,000 and <=10,00,00,000	11,683	80,957	692.95
>10,00,00,000 and <=25,00,00,000	6,960	1,07,297	1,541.62
>25,00,00,000 and <=50,00,00,000	2,480	85,967	3,466.41
>50,00,00,000 and <=100,00,00,000	1,400	97,738	6,981.29
>100,00,00,000 and <=500,00,00,000	1,185	2,46,485	20,800.42
>500,00,00,000	303	7,28,093	2,40,294.72
<b>Total</b>	<b>4,98,68,380</b>	<b>42,98,264</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.
4. Apart from the number of taxpayers who filed return of income as above, approximately 2.04 crore taxpayers paid taxes but did not file return for AY 2017-18.

## 1.2 All Taxpayers - Range of Salary Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	2,65,69,554	-	-
>0 and <=1,50,000	17,45,878	15,885	0.91
>150,000 and <= 2,00,000	9,95,266	17,686	1.78
>2,00,000 and <=2,50,000	13,13,975	29,987	2.28
>2,50,000 and <= 3,50,000	30,09,390	90,524	3.01
>3,50,000 and <= 4,00,000	15,93,322	59,774	3.75
>4,00,000 and <= 4,50,000	16,86,545	71,774	4.26
>4,50,000 and <= 5,00,000	16,67,740	79,133	4.74
>5,00,000 and <= 5,50,000	13,71,113	71,935	5.25
>5,50,000 and <= 9,50,000	63,24,662	4,48,121	7.09
>9,50,000 and <= 10,00,000	3,55,535	34,644	9.74
>10,00,000 and <=15,00,000	17,72,799	2,11,894	11.95
>15,00,000 and <= 20,00,000	6,20,316	1,06,799	17.22
>20,00,000 and <= 25,00,000	3,18,262	70,837	22.26
>25,00,000 and <= 50,00,000	3,85,446	1,27,731	33.14
>50,00,000 and <= 1,00,00,000	97,120	65,885	67.84
>1,00,00,000 and <=5,00,00,000	39,203	68,683	175.20
>5,00,00,000 and <=10,00,00,000	1,615	10,818	669.85
>10,00,00,000 and <=25,00,00,000	526	7,579	1,440.87
>25,00,00,000 and <=50,00,00,000	88	2,934	3,334.09
>50,00,00,000 and <=100,00,00,000	23	1,581	6,873.91
>100,00,00,000 and <=500,00,00,000	2	283	14,150.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,98,68,380</b>	<b>15,94,487</b>	

### Notes

1. Salary Income is the income under the head "Salaries" as computed in the return of income
2. The "Sum of Salary Income" is the sum of Salary Income of all returns within the value range slab.
3. The "Average Salary Income" is the average Salary Income within the value range slab i.e. "Sum of Salary Income" divided by total number of returns within the value range slab

### 1.3 All Taxpayers - Range of House Property Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	38,48,534	-41,036	-1.07
= 0	4,25,92,291	-	-
>0 and <=1,50,000	20,07,600	14,370	0.72
>150,000 and <= 2,00,000	3,43,297	5,926	1.73
>2,00,000 and <=2,50,000	2,43,986	5,428	2.22
>2,50,000 and <= 3,50,000	3,17,936	9,338	2.94
>3,50,000 and <= 4,00,000	87,951	3,288	3.74
>4,00,000 and <= 4,50,000	71,454	3,025	4.23
>4,50,000 and <= 5,00,000	51,612	2,446	4.74
>5,00,000 and <= 5,50,000	43,429	2,272	5.23
>5,50,000 and <= 9,50,000	1,46,400	10,133	6.92
>9,50,000 and <= 10,00,000	7,262	708	9.75
>10,00,000 and <=15,00,000	43,026	5,207	12.10
>15,00,000 and <= 20,00,000	19,283	3,322	17.23
>20,00,000 and <= 25,00,000	11,199	2,496	22.29
>25,00,000 and <= 50,00,000	20,150	6,904	34.26
>50,00,000 and <= 1,00,00,000	8,238	5,661	68.72
>1,00,00,000 and <=5,00,00,000	4,275	7,860	183.86
>5,00,00,000 and <=10,00,00,000	280	1,918	685.00
>10,00,00,000 and <=25,00,00,000	124	1,725	1,391.13
>25,00,00,000 and <=50,00,00,000	33	1,158	3,509.09
>50,00,00,000 and <=100,00,00,000	15	1,008	6,720.00
>100,00,00,000 and <=500,00,00,000	4	761	19,025.00
>500,00,00,000	1	660	66,000.00
<b>Total</b>	<b>4,98,68,380</b>	<b>54,578</b>	

#### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income.
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward to future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab.

## 1.4 All Taxpayers - Range of Business Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	2,78,01,320	-	-
>0 and <=1,50,000	30,22,827	23,115	0.76
>150,000 and <= 2,00,000	12,64,524	22,307	1.76
>2,00,000 and <=2,50,000	19,15,578	43,736	2.28
>2,50,000 and <= 3,50,000	84,17,999	2,51,991	2.99
>3,50,000 and <= 4,00,000	19,00,091	70,725	3.72
>4,00,000 and <= 4,50,000	12,76,456	53,977	4.23
>4,50,000 and <= 5,00,000	9,05,772	42,935	4.74
>5,00,000 and <= 5,50,000	6,14,611	32,111	5.22
>5,50,000 and <= 9,50,000	16,86,086	1,16,783	6.93
>9,50,000 and <= 10,00,000	87,037	8,488	9.75
>10,00,000 and <=15,00,000	4,24,964	51,134	12.03
>15,00,000 and <= 20,00,000	1,64,311	28,228	17.18
>20,00,000 and <= 25,00,000	86,711	19,341	22.31
>25,00,000 and <= 50,00,000	1,53,387	53,068	34.60
>50,00,000 and <= 1,00,00,000	77,184	54,347	70.41
>1,00,00,000 and <=5,00,00,000	52,253	1,07,802	206.31
>5,00,00,000 and <=10,00,00,000	7,726	53,922	697.93
>10,00,00,000 and <=25,00,00,000	5,124	79,439	1,550.33
>25,00,00,000 and <=50,00,00,000	1,992	69,268	3,477.31
>50,00,00,000 and <=100,00,00,000	1,137	79,212	6,966.75
>100,00,00,000 and <=500,00,00,000	1,016	2,12,830	20,947.83
>500,00,00,000	274	6,62,902	2,41,935.04
<b>Total</b>	<b>4,98,68,380</b>	<b>21,37,661</b>	

### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

## 1.5 All Taxpayers - Range of Long Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	4,95,28,653	-	-
>0 and <=1,50,000	1,43,114	755	0.53
>150,000 and <= 2,00,000	21,466	375	1.75
>2,00,000 and <=2,50,000	17,764	399	2.25
>2,50,000 and <= 3,50,000	26,801	792	2.96
>3,50,000 and <= 4,00,000	8,805	329	3.74
>4,00,000 and <= 4,50,000	7,331	311	4.24
>4,50,000 and <= 5,00,000	6,528	310	4.75
>5,00,000 and <= 5,50,000	5,455	286	5.24
>5,50,000 and <= 9,50,000	28,833	2,097	7.27
>9,50,000 and <= 10,00,000	2,448	239	9.76
>10,00,000 and <=15,00,000	17,314	2,130	12.30
>15,00,000 and <= 20,00,000	10,442	1,814	17.37
>20,00,000 and <= 25,00,000	7,254	1,624	22.39
>25,00,000 and <= 50,00,000	16,666	5,858	35.15
>50,00,000 and <= 1,00,00,000	9,733	6,833	70.20
>1,00,00,000 and <=5,00,00,000	7,752	15,846	204.41
>5,00,00,000 and <=10,00,00,000	997	6,877	689.77
>10,00,00,000 and <=25,00,00,000	587	8,903	1,516.70
>25,00,00,000 and <=50,00,00,000	196	6,682	3,409.18
>50,00,00,000 and <=100,00,00,000	113	7,876	6,969.91
>100,00,00,000 and <=500,00,00,000	104	22,464	21,600.00
>500,00,00,000	24	40,567	1,69,029.17
<b>Total</b>	<b>4,98,68,380</b>	<b>1,33,367</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 1.6 All Taxpayers - Range of Short Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	4,87,61,917	-	-
>0 and <=1,50,000	9,20,824	2,797	0.30
>150,000 and <= 2,00,000	36,210	628	1.73
>2,00,000 and <=2,50,000	25,105	562	2.24
>2,50,000 and <= 3,50,000	31,991	944	2.95
>3,50,000 and <= 4,00,000	10,614	398	3.75
>4,00,000 and <= 4,50,000	8,283	352	4.25
>4,50,000 and <= 5,00,000	7,059	335	4.75
>5,00,000 and <= 5,50,000	5,656	297	5.25
>5,50,000 and <= 9,50,000	24,329	1,745	7.17
>9,50,000 and <= 10,00,000	1,821	178	9.77
>10,00,000 and <=15,00,000	10,646	1,293	12.15
>15,00,000 and <= 20,00,000	5,367	926	17.25
>20,00,000 and <= 25,00,000	3,404	760	22.33
>25,00,000 and <= 50,00,000	6,732	2,338	34.73
>50,00,000 and <= 1,00,00,000	3,644	2,538	69.65
>1,00,00,000 and <=5,00,00,000	3,486	7,343	210.64
>5,00,00,000 and <=10,00,00,000	591	4,096	693.06
>10,00,00,000 and <=25,00,00,000	414	6,375	1,539.86
>25,00,00,000 and <=50,00,00,000	142	5,006	3,525.35
>50,00,00,000 and <=100,00,00,000	82	5,903	7,198.78
>100,00,00,000 and <=500,00,00,000	60	11,204	18,673.33
>500,00,00,000	3	2,219	73,966.67
<b>Total</b>	<b>4,98,68,380</b>	<b>58,237</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains".
2. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab.

## 1.7 All Taxpayers - Range of Other Sources Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	2,08,00,112	-	-
>0 and <=1,50,000	2,19,89,867	72,739	0.33
>150,000 and <= 2,00,000	15,41,593	26,830	1.74
>2,00,000 and <=2,50,000	12,92,582	29,174	2.26
>2,50,000 and <= 3,50,000	21,69,816	63,762	2.94
>3,50,000 and <= 4,00,000	4,67,449	17,440	3.73
>4,00,000 and <= 4,50,000	3,21,028	13,600	4.24
>4,50,000 and <= 5,00,000	2,41,064	11,427	4.74
>5,00,000 and <= 5,50,000	1,73,074	9,057	5.23
>5,50,000 and <= 9,50,000	5,51,206	38,549	6.99
>9,50,000 and <= 10,00,000	29,157	2,842	9.75
>10,00,000 and <=15,00,000	1,46,187	17,490	11.96
>15,00,000 and <= 20,00,000	50,160	8,604	17.15
>20,00,000 and <= 25,00,000	24,273	5,401	22.25
>25,00,000 and <= 50,00,000	39,416	13,412	34.03
>50,00,000 and <= 1,00,00,000	16,269	11,119	68.34
>1,00,00,000 and <=5,00,00,000	11,381	23,039	202.43
>5,00,00,000 and <=10,00,00,000	1,693	11,844	699.59
>10,00,00,000 and <=25,00,00,000	1,131	17,746	1,569.05
>25,00,00,000 and <=50,00,00,000	436	15,106	3,464.68
>50,00,00,000 and <=100,00,00,000	254	17,405	6,852.36
>100,00,00,000 and <=500,00,00,000	197	38,536	19,561.42
>500,00,00,000	35	45,511	1,30,031.43
<b>Total</b>	<b>4,98,68,380</b>	<b>5,10,633</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income.
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab.

## 1.8 All Taxpayers - Range of Interest Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	4,00,03,917	-	-
>0 and <=1,50,000	81,53,833	22,155	0.27
>150,000 and <= 2,00,000	3,98,703	6,921	1.74
>2,00,000 and <=2,50,000	2,94,024	6,602	2.25
>2,50,000 and <= 3,50,000	3,66,398	10,777	2.94
>3,50,000 and <= 4,00,000	1,08,865	4,069	3.74
>4,00,000 and <= 4,50,000	82,079	3,479	4.24
>4,50,000 and <= 5,00,000	64,568	3,062	4.74
>5,00,000 and <= 5,50,000	50,535	2,648	5.24
>5,50,000 and <= 9,50,000	1,90,137	13,428	7.06
>9,50,000 and <= 10,00,000	11,461	1,117	9.75
>10,00,000 and <=15,00,000	63,127	7,604	12.05
>15,00,000 and <= 20,00,000	25,750	4,433	17.22
>20,00,000 and <= 25,00,000	13,524	3,013	22.28
>25,00,000 and <= 50,00,000	23,298	7,982	34.26
>50,00,000 and <= 1,00,00,000	10,116	6,907	68.28
>1,00,00,000 and <=5,00,00,000	6,532	12,753	195.24
>5,00,00,000 and <=10,00,00,000	777	5,369	690.99
>10,00,00,000 and <=25,00,00,000	429	6,616	1,542.19
>25,00,00,000 and <=50,00,00,000	162	5,651	3,488.27
>50,00,00,000 and <=100,00,00,000	78	5,422	6,951.28
>100,00,00,000 and <=500,00,00,000	59	10,740	18,203.39
>500,00,00,000	8	7,329	91,612.50
<b>Total</b>	<b>4,98,68,380</b>	<b>1,58,077</b>	

### Notes

1. The Interest Income is already included in the Income from Other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab.



## 1.9 All Taxpayers- Range of Total Loss Set off (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	4,81,46,792	-	-
>0 and <=1,50,000	11,14,317	6,741	0.60
>150,000 and <= 2,00,000	3,36,740	6,310	1.87
>2,00,000 and <=2,50,000	44,427	992	2.23
>2,50,000 and <= 3,50,000	57,030	1,684	2.95
>3,50,000 and <= 4,00,000	19,013	711	3.74
>4,00,000 and <= 4,50,000	15,205	645	4.24
>4,50,000 and <= 5,00,000	12,262	582	4.75
>5,00,000 and <= 5,50,000	10,078	528	5.24
>5,50,000 and <= 9,50,000	41,846	2,983	7.13
>9,50,000 and <= 10,00,000	2,935	286	9.74
>10,00,000 and <=15,00,000	18,556	2,264	12.20
>15,00,000 and <= 20,00,000	9,788	1,693	17.30
>20,00,000 and <= 25,00,000	6,412	1,432	22.33
>25,00,000 and <= 50,00,000	13,753	4,815	35.01
>50,00,000 and <= 1,00,00,000	7,951	5,553	69.84
>1,00,00,000 and <=5,00,00,000	8,166	17,073	209.07
>5,00,00,000 and <=10,00,00,000	1,382	9,639	697.47
>10,00,00,000 and <=25,00,00,000	977	15,017	1,537.05
>25,00,00,000 and <=50,00,00,000	342	12,093	3,535.96
>50,00,00,000 and <=100,00,00,000	195	13,676	7,013.33
>100,00,00,000 and <=500,00,00,000	175	35,155	20,088.57
>500,00,00,000	38	50,826	1,33,752.63
<b>Total</b>	<b>4,98,68,380</b>	<b>1,90,698</b>	

### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income.
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab.

## 1.10 All Taxpayers - Range of Returned Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	11,34,802	-	-
>0 and <=1,50,000	31,66,687	24,416	0.77
>150,000 and <= 2,00,000	17,43,568	30,924	1.77
>2,00,000 and <=2,50,000	37,36,659	85,949	2.30
>2,50,000 and <= 3,50,000	2,02,24,674	6,03,035	2.98
>3,50,000 and <= 4,00,000	36,07,912	1,34,683	3.73
>4,00,000 and <= 4,50,000	24,66,092	1,04,578	4.24
>4,50,000 and <= 5,00,000	24,23,686	1,15,676	4.77
>5,00,000 and <= 5,50,000	15,17,243	79,592	5.25
>5,50,000 and <= 9,50,000	57,66,687	4,06,355	7.05
>9,50,000 and <= 10,00,000	3,49,968	34,125	9.75
>10,00,000 and <=15,00,000	17,51,676	2,10,653	12.03
>15,00,000 and <= 20,00,000	7,09,295	1,22,106	17.22
>20,00,000 and <= 25,00,000	3,73,560	83,113	22.25
>25,00,000 and <= 50,00,000	5,60,006	1,89,643	33.86
>50,00,000 and <= 1,00,00,000	2,02,381	1,41,176	69.76
>1,00,00,000 and <=5,00,00,000	1,10,445	2,14,785	194.47
>5,00,00,000 and <=10,00,00,000	11,293	78,331	693.62
>10,00,00,000 and <=25,00,00,000	6,684	1,02,845	1,538.67
>25,00,00,000 and <=50,00,00,000	2,371	81,887	3,453.69
>50,00,00,000 and <=100,00,00,000	1,320	92,054	6,973.79
>100,00,00,000 and <=500,00,00,000	1,094	2,24,550	20,525.59
>500,00,00,000	277	6,31,271	2,27,895.67
<b>Total</b>	<b>4,98,68,380</b>	<b>37,91,747</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

## 1.11 All Taxpayers - Range of Tax Payable (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,15,84,260	-	-
>0 and <=1,50,000	2,47,72,082	67,164	0.27
>150,000 and <= 2,00,000	7,11,614	12,320	1.73
>2,00,000 and <=2,50,000	4,82,718	10,796	2.24
>2,50,000 and <= 3,50,000	6,37,057	18,845	2.96
>3,50,000 and <= 4,00,000	2,21,131	8,273	3.74
>4,00,000 and <= 4,50,000	1,79,082	7,596	4.24
>4,50,000 and <= 5,00,000	1,45,789	6,913	4.74
>5,00,000 and <= 5,50,000	1,20,193	6,300	5.24
>5,50,000 and <= 9,50,000	4,83,863	34,475	7.12
>9,50,000 and <= 10,00,000	31,435	3,064	9.75
>10,00,000 and <=15,00,000	1,87,166	22,695	12.13
>15,00,000 and <= 20,00,000	88,251	15,225	17.25
>20,00,000 and <= 25,00,000	51,005	11,387	22.33
>25,00,000 and <= 50,00,000	87,193	30,102	34.52
>50,00,000 and <= 1,00,00,000	45,763	31,458	68.74
>1,00,00,000 and <=5,00,00,000	31,672	62,262	196.58
>5,00,00,000 and <=10,00,00,000	3,826	26,559	694.17
>10,00,00,000 and <=25,00,00,000	2,427	37,062	1,527.07
>25,00,00,000 and <=50,00,00,000	915	31,862	3,482.19
>50,00,00,000 and <=100,00,00,000	458	31,686	6,918.34
>100,00,00,000 and <=500,00,00,000	386	77,375	20,045.34
>500,00,00,000	94	1,64,269	1,74,754.26
<b>Total</b>	<b>4,98,68,380</b>	<b>7,17,688</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **2. Income Tax Returns – Individuals**

## 2.1 Individual– Gross Total Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	1,35,036	-	-
>0 and <=1,50,000	20,57,823	16,851	0.82
>150,000 and <= 2,00,000	11,95,080	21,178	1.77
>2,00,000 and <=2,50,000	22,71,171	52,023	2.29
>2,50,000 and <= 3,50,000	1,38,43,648	4,18,740	3.02
>3,50,000 and <= 4,00,000	43,26,599	1,61,457	3.73
>4,00,000 and <= 4,50,000	35,94,142	1,52,565	4.24
>4,50,000 and <= 5,00,000	31,25,186	1,48,101	4.74
>5,00,000 and <= 5,50,000	23,59,507	1,23,524	5.24
>5,50,000 and <= 9,50,000	87,63,810	6,16,684	7.04
>9,50,000 and <= 10,00,000	4,78,815	46,663	9.75
>10,00,000 and <=15,00,000	24,21,663	2,89,805	11.97
>15,00,000 and <= 20,00,000	8,46,187	1,45,382	17.18
>20,00,000 and <= 25,00,000	4,26,446	94,866	22.25
>25,00,000 and <= 50,00,000	5,77,563	1,93,324	33.47
>50,00,000 and <= 1,00,00,000	1,71,094	1,17,364	68.60
>1,00,00,000 and <=5,00,00,000	74,983	1,34,512	179.39
>5,00,00,000 and <=10,00,00,000	4,201	28,330	674.36
>10,00,00,000 and <=25,00,00,000	1,642	24,103	1,467.90
>25,00,00,000 and <=50,00,00,000	339	11,311	3,336.58
>50,00,00,000 and <=100,00,00,000	118	8,123	6,883.90
>100,00,00,000 and <=500,00,00,000	60	11,014	18,356.67
>500,00,00,000	1	919	91,900.00
<b>Total</b>	<b>4,66,75,114</b>	<b>28,16,839</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the “Computation of total income” schedule of return of income.
2. The “Sum of Gross Total Income” is the sum of Gross Total Income of all returns within the value range slab.
3. The “Average Gross Total Income” is the average Gross Total Income within the value range slab i.e. “Sum of Gross Total Income” divided by total number of returns within the value range slab.

## 2.2 Individual- Range of Salary Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	2,33,76,288	-	-
>0 and <=1,50,000	17,45,878	15,885	0.91
>150,000 and <= 2,00,000	9,95,266	17,686	1.78
>2,00,000 and <=2,50,000	13,13,975	29,987	2.28
>2,50,000 and <= 3,50,000	30,09,390	90,524	3.01
>3,50,000 and <= 4,00,000	15,93,322	59,774	3.75
>4,00,000 and <= 4,50,000	16,86,545	71,774	4.26
>4,50,000 and <= 5,00,000	16,67,740	79,133	4.74
>5,00,000 and <= 5,50,000	13,71,113	71,935	5.25
>5,50,000 and <= 9,50,000	63,24,662	4,48,121	7.09
>9,50,000 and <= 10,00,000	3,55,535	34,644	9.74
>10,00,000 and <=15,00,000	17,72,799	2,11,894	11.95
>15,00,000 and <= 20,00,000	6,20,316	1,06,799	17.22
>20,00,000 and <= 25,00,000	3,18,262	70,837	22.26
>25,00,000 and <= 50,00,000	3,85,446	1,27,731	33.14
>50,00,000 and <= 1,00,00,000	97,120	65,885	67.84
>1,00,00,000 and <=5,00,00,000	39,203	68,683	175.20
>5,00,00,000 and <=10,00,00,000	1,615	10,818	669.85
>10,00,00,000 and <=25,00,00,000	526	7,579	1,440.87
>25,00,00,000 and <=50,00,00,000	88	2,934	3,334.09
>50,00,00,000 and <=100,00,00,000	23	1,581	6,873.91
>100,00,00,000 and <=500,00,00,000	2	283	14,150.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,66,75,114</b>	<b>15,94,487</b>	

### Notes

1. Salary Income is the income under the head "Salaries" as computed in the return of income
2. The "Sum of Salary Income" is the sum of Salary Income of all returns within the value range slab.
3. The "Average Salary Income" is the average Salary Income within the value range slab i.e. "Sum of Salary Income" divided by total number of returns within the value range slab.

## 2.3 Individual- Range of House Property Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	38,48,202	-41,032	-1.07
= 0	3,96,10,188	-	-
>0 and <=1,50,000	19,18,813	13,712	0.71
>150,000 and <= 2,00,000	3,25,017	5,610	1.73
>2,00,000 and <=2,50,000	2,27,500	5,059	2.22
>2,50,000 and <= 3,50,000	2,96,933	8,720	2.94
>3,50,000 and <= 4,00,000	81,392	3,043	3.74
>4,00,000 and <= 4,50,000	65,155	2,758	4.23
>4,50,000 and <= 5,00,000	46,923	2,224	4.74
>5,00,000 and <= 5,50,000	38,940	2,037	5.23
>5,50,000 and <= 9,50,000	1,28,688	8,905	6.92
>9,50,000 and <= 10,00,000	6,283	612	9.74
>10,00,000 and <=15,00,000	36,198	4,373	12.08
>15,00,000 and <= 20,00,000	15,440	2,657	17.21
>20,00,000 and <= 25,00,000	8,784	1,958	22.29
>25,00,000 and <= 50,00,000	14,184	4,812	33.93
>50,00,000 and <= 1,00,00,000	4,746	3,230	68.06
>1,00,00,000 and <=5,00,00,000	1,666	2,785	167.17
>5,00,00,000 and <=10,00,00,000	49	319	651.02
>10,00,00,000 and <=25,00,00,000	13	176	1,353.85
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,66,75,114</b>	<b>31,958</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab.

## 2.4 Individual- Range of Business Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	2,64,35,834	-	-
>0 and <=1,50,000	22,46,688	19,186	0.85
>150,000 and <= 2,00,000	11,46,168	20,236	1.77
>2,00,000 and <=2,50,000	17,41,194	39,705	2.28
>2,50,000 and <= 3,50,000	82,42,236	2,46,866	3.00
>3,50,000 and <= 4,00,000	18,48,584	68,793	3.72
>4,00,000 and <= 4,50,000	12,34,166	52,184	4.23
>4,50,000 and <= 5,00,000	8,68,451	41,161	4.74
>5,00,000 and <= 5,50,000	5,84,927	30,557	5.22
>5,50,000 and <= 9,50,000	15,50,936	1,07,046	6.90
>9,50,000 and <= 10,00,000	75,866	7,399	9.75
>10,00,000 and <=15,00,000	3,58,816	43,070	12.00
>15,00,000 and <= 20,00,000	1,27,989	21,950	17.15
>20,00,000 and <= 25,00,000	63,044	14,049	22.28
>25,00,000 and <= 50,00,000	96,504	33,002	34.20
>50,00,000 and <= 1,00,00,000	37,270	25,780	69.17
>1,00,00,000 and <=5,00,00,000	14,929	27,334	183.09
>5,00,00,000 and <=10,00,00,000	1,003	6,758	673.78
>10,00,00,000 and <=25,00,00,000	380	5,731	1,508.16
>25,00,00,000 and <=50,00,00,000	87	2,912	3,347.13
>50,00,00,000 and <=100,00,00,000	29	2,030	7,000.00
>100,00,00,000 and <=500,00,00,000	12	2,114	17,616.67
>500,00,00,000	1	862	86,200.00
<b>Total</b>	<b>4,66,75,114</b>	<b>8,18,725</b>	

### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab.



## 2.5 Individual- Range of Long Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	4,63,62,100	-	-
>0 and <=1,50,000	1,34,133	708	0.53
>150,000 and <= 2,00,000	20,173	352	1.74
>2,00,000 and <=2,50,000	16,708	375	2.24
>2,50,000 and <= 3,50,000	25,320	748	2.95
>3,50,000 and <= 4,00,000	8,273	309	3.74
>4,00,000 and <= 4,50,000	6,844	291	4.25
>4,50,000 and <= 5,00,000	6,109	290	4.75
>5,00,000 and <= 5,50,000	5,082	267	5.25
>5,50,000 and <= 9,50,000	26,705	1,942	7.27
>9,50,000 and <= 10,00,000	2,233	218	9.76
>10,00,000 and <=15,00,000	15,883	1,954	12.30
>15,00,000 and <= 20,00,000	9,482	1,646	17.36
>20,00,000 and <= 25,00,000	6,496	1,454	22.38
>25,00,000 and <= 50,00,000	14,682	5,149	35.07
>50,00,000 and <= 1,00,00,000	8,141	5,705	70.08
>1,00,00,000 and <=5,00,00,000	5,708	11,271	197.46
>5,00,00,000 and <=10,00,00,000	595	4,075	684.87
>10,00,00,000 and <=25,00,00,000	304	4,497	1,479.28
>25,00,00,000 and <=50,00,00,000	77	2,580	3,350.65
>50,00,00,000 and <=100,00,00,000	35	2,437	6,962.86
>100,00,00,000 and <=500,00,00,000	31	5,961	19,229.03
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,66,75,114</b>	<b>52,229</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 2.6 Individual- Range of Short Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	4,56,74,167	-	-
>0 and <=1,50,000	8,46,394	2,545	0.30
>150,000 and <= 2,00,000	32,288	560	1.73
>2,00,000 and <=2,50,000	22,001	492	2.24
>2,50,000 and <= 3,50,000	27,971	826	2.95
>3,50,000 and <= 4,00,000	9,287	348	3.75
>4,00,000 and <= 4,50,000	7,206	306	4.25
>4,50,000 and <= 5,00,000	6,136	291	4.74
>5,00,000 and <= 5,50,000	4,853	255	5.25
>5,50,000 and <= 9,50,000	20,497	1,466	7.15
>9,50,000 and <= 10,00,000	1,455	142	9.76
>10,00,000 and <=15,00,000	8,510	1,033	12.14
>15,00,000 and <= 20,00,000	4,074	702	17.23
>20,00,000 and <= 25,00,000	2,480	554	22.34
>25,00,000 and <= 50,00,000	4,456	1,533	34.40
>50,00,000 and <= 1,00,00,000	1,972	1,353	68.61
>1,00,00,000 and <=5,00,00,000	1,215	2,275	187.24
>5,00,00,000 and <=10,00,00,000	101	684	677.23
>10,00,00,000 and <=25,00,00,000	43	600	1,395.35
>25,00,00,000 and <=50,00,00,000	6	188	3,133.33
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	2	342	17,100.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,66,75,114</b>	<b>16,495</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

## 2.7 Individual- Range of Other Sources Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,88,25,925	-	-
>0 and <=1,50,000	2,13,11,064	69,930	0.33
>150,000 and <= 2,00,000	14,54,715	25,313	1.74
>2,00,000 and <=2,50,000	11,78,093	26,532	2.25
>2,50,000 and <= 3,50,000	20,43,038	60,101	2.94
>3,50,000 and <= 4,00,000	4,35,855	16,256	3.73
>4,00,000 and <= 4,50,000	2,95,497	12,519	4.24
>4,50,000 and <= 5,00,000	2,20,692	10,460	4.74
>5,00,000 and <= 5,50,000	1,57,139	8,223	5.23
>5,50,000 and <= 9,50,000	4,91,389	34,306	6.98
>9,50,000 and <= 10,00,000	25,193	2,455	9.74
>10,00,000 and <=15,00,000	1,25,523	15,017	11.96
>15,00,000 and <= 20,00,000	42,631	7,309	17.14
>20,00,000 and <= 25,00,000	20,178	4,487	22.24
>25,00,000 and <= 50,00,000	30,932	10,457	33.81
>50,00,000 and <= 1,00,00,000	11,155	7,525	67.46
>1,00,00,000 and <=5,00,00,000	5,428	10,114	186.33
>5,00,00,000 and <=10,00,00,000	391	2,668	682.35
>10,00,00,000 and <=25,00,00,000	162	2,448	1,511.11
>25,00,00,000 and <=50,00,00,000	32	1,117	3,490.63
>50,00,00,000 and <=100,00,00,000	16	1,094	6,837.50
>100,00,00,000 and <=500,00,00,000	6	1,056	17,600.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,66,75,114</b>	<b>3,29,387</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

## 2.8 Individual- Range of Interest Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	3,76,87,391	-	-
>0 and <=1,50,000	76,01,703	20,037	0.26
>150,000 and <= 2,00,000	3,36,654	5,838	1.73
>2,00,000 and <=2,50,000	2,31,610	5,182	2.24
>2,50,000 and <= 3,50,000	2,96,859	8,749	2.95
>3,50,000 and <= 4,00,000	89,559	3,347	3.74
>4,00,000 and <= 4,50,000	67,163	2,847	4.24
>4,50,000 and <= 5,00,000	52,790	2,504	4.74
>5,00,000 and <= 5,50,000	41,301	2,164	5.24
>5,50,000 and <= 9,50,000	1,54,063	10,872	7.06
>9,50,000 and <= 10,00,000	9,193	896	9.75
>10,00,000 and <=15,00,000	50,223	6,048	12.04
>15,00,000 and <= 20,00,000	20,283	3,489	17.20
>20,00,000 and <= 25,00,000	10,320	2,298	22.27
>25,00,000 and <= 50,00,000	16,746	5,700	34.04
>50,00,000 and <= 1,00,00,000	6,342	4,285	67.57
>1,00,00,000 and <=5,00,00,000	2,717	4,805	176.85
>5,00,00,000 and <=10,00,00,000	139	924	664.75
>10,00,00,000 and <=25,00,00,000	44	646	1,468.18
>25,00,00,000 and <=50,00,00,000	11	343	3,118.18
>50,00,00,000 and <=100,00,00,000	1	50	5,000.00
>100,00,00,000 and <=500,00,00,000	2	271	13,550.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,66,75,114</b>	<b>91,295</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 2.9 Individual- Range of Total Loss Set off (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	4,51,99,447	-	-
>0 and <=1,50,000	9,79,894	6,214	0.63
>150,000 and <= 2,00,000	3,25,355	6,111	1.88
>2,00,000 and <=2,50,000	35,883	801	2.23
>2,50,000 and <= 3,50,000	44,591	1,316	2.95
>3,50,000 and <= 4,00,000	14,240	533	3.74
>4,00,000 and <= 4,50,000	11,026	467	4.24
>4,50,000 and <= 5,00,000	8,538	405	4.74
>5,00,000 and <= 5,50,000	6,800	356	5.24
>5,50,000 and <= 9,50,000	25,702	1,815	7.06
>9,50,000 and <= 10,00,000	1,593	155	9.73
>10,00,000 and <=15,00,000	8,955	1,088	12.15
>15,00,000 and <= 20,00,000	4,004	691	17.26
>20,00,000 and <= 25,00,000	2,292	512	22.34
>25,00,000 and <= 50,00,000	3,971	1,365	34.37
>50,00,000 and <= 1,00,00,000	1,653	1,140	68.97
>1,00,00,000 and <=5,00,00,000	1,044	1,947	186.49
>5,00,00,000 and <=10,00,00,000	85	584	687.06
>10,00,00,000 and <=25,00,00,000	32	481	1,503.13
>25,00,00,000 and <=50,00,00,000	7	251	3,585.71
>50,00,00,000 and <=100,00,00,000	1	75	7,500.00
>100,00,00,000 and <=500,00,00,000	1	129	12,900.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,66,75,114</b>	<b>26,436</b>	

### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

## 2.10 Individual- Range of Returned Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	2,78,575	-	-
>0 and <=1,50,000	23,44,222	20,127	0.86
>150,000 and <= 2,00,000	16,07,128	28,536	1.78
>2,00,000 and <=2,50,000	34,19,282	78,472	2.29
>2,50,000 and <= 3,50,000	1,98,94,844	5,93,518	2.98
>3,50,000 and <= 4,00,000	35,36,489	1,32,011	3.73
>4,00,000 and <= 4,50,000	24,07,190	1,02,079	4.24
>4,50,000 and <= 5,00,000	23,66,569	1,12,953	4.77
>5,00,000 and <= 5,50,000	14,73,910	77,323	5.25
>5,50,000 and <= 9,50,000	55,87,610	3,93,491	7.04
>9,50,000 and <= 10,00,000	3,34,333	32,599	9.75
>10,00,000 and <=15,00,000	16,71,003	2,00,866	12.02
>15,00,000 and <= 20,00,000	6,68,652	1,15,088	17.21
>20,00,000 and <= 25,00,000	3,47,709	77,332	22.24
>25,00,000 and <= 50,00,000	4,99,773	1,68,429	33.70
>50,00,000 and <= 1,00,00,000	1,60,361	1,10,966	69.20
>1,00,00,000 and <=5,00,00,000	71,189	1,29,444	181.83
>5,00,00,000 and <=10,00,00,000	4,139	27,912	674.37
>10,00,00,000 and <=25,00,00,000	1,626	23,894	1,469.50
>25,00,00,000 and <=50,00,00,000	333	11,115	3,337.84
>50,00,00,000 and <=100,00,00,000	118	8,181	6,933.05
>100,00,00,000 and <=500,00,00,000	58	10,712	18,468.97
>500,00,00,000	1	919	91,900.00
<b>Total</b>	<b>4,66,75,114</b>	<b>24,55,967</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

## 2.11 Individual- Range of Tax Payable (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,02,48,389	-	-
>0 and <=1,50,000	2,33,54,628	62,823	0.27
>150,000 and <= 2,00,000	6,46,977	11,200	1.73
>2,00,000 and <=2,50,000	4,37,647	9,788	2.24
>2,50,000 and <= 3,50,000	5,76,069	17,039	2.96
>3,50,000 and <= 4,00,000	1,99,928	7,479	3.74
>4,00,000 and <= 4,50,000	1,61,529	6,851	4.24
>4,50,000 and <= 5,00,000	1,30,845	6,204	4.74
>5,00,000 and <= 5,50,000	1,07,480	5,634	5.24
>5,50,000 and <= 9,50,000	4,23,146	30,091	7.11
>9,50,000 and <= 10,00,000	26,564	2,589	9.75
>10,00,000 and <=15,00,000	1,53,857	18,618	12.10
>15,00,000 and <= 20,00,000	68,582	11,824	17.24
>20,00,000 and <= 25,00,000	38,379	8,562	22.31
>25,00,000 and <= 50,00,000	59,321	20,449	34.47
>50,00,000 and <= 1,00,00,000	27,705	18,790	67.82
>1,00,00,000 and <=5,00,00,000	13,015	23,135	177.76
>5,00,00,000 and <=10,00,00,000	718	4,821	671.45
>10,00,00,000 and <=25,00,00,000	252	3,741	1,484.52
>25,00,00,000 and <=50,00,00,000	63	2,127	3,376.19
>50,00,00,000 and <=100,00,00,000	16	975	6,093.75
>100,00,00,000 and <=500,00,00,000	4	665	16,625.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>4,66,75,114</b>	<b>2,73,405</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.
4. For AY 2017-18, there were the following exemption thresholds for different classes of taxpayers- (i) For individuals below 60 years of age- Rs.2,50,000/- (ii) For individuals of 60 years of age or more but below 80 years of age- Rs.3,00,000/- and (iii) For individuals of 80 years of age or more- Rs.5,00,000/-.

### **3. Income Tax Returns - HUF**



### 3.1 HUF– Gross Total Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	10,373	-	-
>0 and <=1,50,000	1,62,111	1,121	0.69
>150,000 and <= 2,00,000	64,448	1,135	1.76
>2,00,000 and <=2,50,000	2,10,737	4,992	2.37
>2,50,000 and <= 3,50,000	2,63,166	7,506	2.85
>3,50,000 and <= 4,00,000	55,822	2,094	3.75
>4,00,000 and <= 4,50,000	49,439	2,090	4.23
>4,50,000 and <= 5,00,000	40,222	1,914	4.76
>5,00,000 and <= 5,50,000	30,597	1,600	5.23
>5,50,000 and <= 9,50,000	1,13,950	8,060	7.07
>9,50,000 and <= 10,00,000	7,902	771	9.76
>10,00,000 and <=15,00,000	37,393	4,440	11.87
>15,00,000 and <= 20,00,000	10,384	1,778	17.12
>20,00,000 and <= 25,00,000	4,331	963	22.24
>25,00,000 and <= 50,00,000	6,405	2,166	33.82
>50,00,000 and <= 1,00,00,000	2,380	1,647	69.20
>1,00,00,000 and <=5,00,00,000	922	1,685	182.75
>5,00,00,000 and <=10,00,00,000	69	448	649.28
>10,00,00,000 and <=25,00,00,000	25	390	1,560.00
>25,00,00,000 and <=50,00,00,000	6	186	3,100.00
>50,00,00,000 and <=100,00,00,000	2	154	7,700.00
>100,00,00,000 and <=500,00,00,000	4	767	19,175.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>10,70,688</b>	<b>45,907</b>	

#### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

### 3.2 HUF- Range of House Property Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	294	-3	-1.02
= 0	9,26,152	-	-
>0 and <=1,50,000	71,037	533	0.75
>150,000 and <= 2,00,000	14,780	256	1.73
>2,00,000 and <=2,50,000	13,288	298	2.24
>2,50,000 and <= 3,50,000	15,687	460	2.93
>3,50,000 and <= 4,00,000	4,583	172	3.75
>4,00,000 and <= 4,50,000	4,028	170	4.22
>4,50,000 and <= 5,00,000	3,023	143	4.73
>5,00,000 and <= 5,50,000	2,663	139	5.22
>5,50,000 and <= 9,50,000	9,514	651	6.84
>9,50,000 and <= 10,00,000	400	39	9.75
>10,00,000 and <=15,00,000	2,504	304	12.14
>15,00,000 and <= 20,00,000	979	169	17.26
>20,00,000 and <= 25,00,000	498	111	22.29
>25,00,000 and <= 50,00,000	826	282	34.14
>50,00,000 and <= 1,00,00,000	297	201	67.68
>1,00,00,000 and <=5,00,00,000	125	236	188.80
>5,00,00,000 and <=10,00,00,000	9	61	677.78
>10,00,00,000 and <=25,00,00,000	1	14	1,400.00
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>10,70,688</b>	<b>4,236</b>	

#### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab.

### 3.3 HUF- Range of Business Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	5,61,712	-	-
>0 and <=1,50,000	89,062	796	0.89
>150,000 and <= 2,00,000	53,277	942	1.77
>2,00,000 and <=2,50,000	1,24,378	2,911	2.34
>2,50,000 and <= 3,50,000	1,03,893	2,992	2.88
>3,50,000 and <= 4,00,000	24,959	938	3.76
>4,00,000 and <= 4,50,000	19,004	806	4.24
>4,50,000 and <= 5,00,000	16,879	804	4.76
>5,00,000 and <= 5,50,000	11,512	602	5.23
>5,50,000 and <= 9,50,000	43,135	3,051	7.07
>9,50,000 and <= 10,00,000	2,965	289	9.75
>10,00,000 and <=15,00,000	11,053	1,316	11.91
>15,00,000 and <= 20,00,000	3,564	609	17.09
>20,00,000 and <= 25,00,000	1,462	325	22.23
>25,00,000 and <= 50,00,000	2,468	842	34.12
>50,00,000 and <= 1,00,00,000	994	694	69.82
>1,00,00,000 and <=5,00,00,000	329	615	186.93
>5,00,00,000 and <=10,00,00,000	30	189	630.00
>10,00,00,000 and <=25,00,00,000	6	104	1,733.33
>25,00,00,000 and <=50,00,00,000	1	29	2,900.00
>50,00,00,000 and <=100,00,00,000	1	60	6,000.00
>100,00,00,000 and <=500,00,00,000	4	764	19,100.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>10,70,688</b>	<b>19,678</b>	

#### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

### 3.4 HUF- Range of Long Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	10,57,469	-	-
>0 and <=1,50,000	6,297	33	0.52
>150,000 and <= 2,00,000	897	16	1.78
>2,00,000 and <=2,50,000	742	17	2.29
>2,50,000 and <= 3,50,000	958	28	2.92
>3,50,000 and <= 4,00,000	324	12	3.70
>4,00,000 and <= 4,50,000	273	12	4.40
>4,50,000 and <= 5,00,000	221	11	4.98
>5,00,000 and <= 5,50,000	177	9	5.08
>5,50,000 and <= 9,50,000	1,010	73	7.23
>9,50,000 and <= 10,00,000	101	10	9.90
>10,00,000 and <=15,00,000	589	72	12.22
>15,00,000 and <= 20,00,000	332	57	17.17
>20,00,000 and <= 25,00,000	233	52	22.32
>25,00,000 and <= 50,00,000	514	178	34.63
>50,00,000 and <= 1,00,00,000	304	214	70.39
>1,00,00,000 and <=5,00,00,000	222	449	202.25
>5,00,00,000 and <=10,00,00,000	16	108	675.00
>10,00,00,000 and <=25,00,00,000	7	111	1,585.71
>25,00,00,000 and <=50,00,00,000	1	39	3,900.00
>50,00,00,000 and <=100,00,00,000	1	93	9,300.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>10,70,688</b>	<b>1,594</b>	

#### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

### 3.5 HUF- Range of Short Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	9,97,655	-	-
>0 and <=1,50,000	60,816	193	0.32
>150,000 and <= 2,00,000	2,591	45	1.74
>2,00,000 and <=2,50,000	2,022	46	2.27
>2,50,000 and <= 3,50,000	2,379	70	2.94
>3,50,000 and <= 4,00,000	717	27	3.77
>4,00,000 and <= 4,50,000	563	24	4.26
>4,50,000 and <= 5,00,000	428	20	4.67
>5,00,000 and <= 5,50,000	394	21	5.33
>5,50,000 and <= 9,50,000	1,480	106	7.16
>9,50,000 and <= 10,00,000	125	12	9.60
>10,00,000 and <=15,00,000	619	75	12.12
>15,00,000 and <= 20,00,000	269	46	17.10
>20,00,000 and <= 25,00,000	163	37	22.70
>25,00,000 and <= 50,00,000	283	99	34.98
>50,00,000 and <= 1,00,00,000	129	88	68.22
>1,00,00,000 and <=5,00,00,000	43	75	174.42
>5,00,00,000 and <=10,00,00,000	5	28	560.00
>10,00,00,000 and <=25,00,00,000	7	127	1,814.29
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>10,70,688</b>	<b>1,139</b>	

#### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

### 3.6 HUF- Range of Other Sources Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,24,487	-	-
>0 and <=1,50,000	5,06,219	2,237	0.44
>150,000 and <= 2,00,000	74,939	1,310	1.75
>2,00,000 and <=2,50,000	1,03,058	2,382	2.31
>2,50,000 and <= 3,50,000	1,13,602	3,273	2.88
>3,50,000 and <= 4,00,000	27,196	1,019	3.75
>4,00,000 and <= 4,50,000	21,791	922	4.23
>4,50,000 and <= 5,00,000	17,064	810	4.75
>5,00,000 and <= 5,50,000	13,232	692	5.23
>5,50,000 and <= 9,50,000	46,394	3,271	7.05
>9,50,000 and <= 10,00,000	2,865	279	9.74
>10,00,000 and <=15,00,000	13,188	1,558	11.81
>15,00,000 and <= 20,00,000	3,242	553	17.06
>20,00,000 and <= 25,00,000	1,228	272	22.15
>25,00,000 and <= 50,00,000	1,528	511	33.44
>50,00,000 and <= 1,00,00,000	490	330	67.35
>1,00,00,000 and <=5,00,00,000	153	265	173.20
>5,00,00,000 and <=10,00,00,000	7	42	600.00
>10,00,00,000 and <=25,00,00,000	2	31	1,550.00
>25,00,00,000 and <=50,00,00,000	3	89	2,966.67
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>10,70,688</b>	<b>19,846</b>	

#### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab.

### 3.7 HUF- Range of Interest Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	4,18,554	-	-
>0 and <=1,50,000	4,08,289	1,628	0.40
>150,000 and <= 2,00,000	51,947	907	1.75
>2,00,000 and <=2,50,000	53,316	1,214	2.28
>2,50,000 and <= 3,50,000	58,758	1,710	2.91
>3,50,000 and <= 4,00,000	15,623	584	3.74
>4,00,000 and <= 4,50,000	11,792	499	4.23
>4,50,000 and <= 5,00,000	9,041	429	4.75
>5,00,000 and <= 5,50,000	6,982	366	5.24
>5,50,000 and <= 9,50,000	24,750	1,736	7.01
>9,50,000 and <= 10,00,000	1,325	129	9.74
>10,00,000 and <=15,00,000	6,530	776	11.88
>15,00,000 and <= 20,00,000	1,822	312	17.12
>20,00,000 and <= 25,00,000	756	168	22.22
>25,00,000 and <= 50,00,000	899	300	33.37
>50,00,000 and <= 1,00,00,000	236	154	65.25
>1,00,00,000 and <=5,00,00,000	61	101	165.57
>5,00,00,000 and <=10,00,00,000	3	20	666.67
>10,00,00,000 and <=25,00,00,000	1	11	1,100.00
>25,00,00,000 and <=50,00,00,000	3	89	2,966.67
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>10,70,688</b>	<b>11,133</b>	

#### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

### 3.8 HUF- Range of Total Loss Set off (AY 2017-18)

Range (in INR)	No. of Returns	Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	10,53,501	-	-
>0 and <=1,50,000	12,361	44	0.36
>150,000 and <= 2,00,000	1,158	21	1.81
>2,00,000 and <=2,50,000	543	12	2.21
>2,50,000 and <= 3,50,000	730	22	3.01
>3,50,000 and <= 4,00,000	258	10	3.88
>4,00,000 and <= 4,50,000	212	9	4.25
>4,50,000 and <= 5,00,000	176	8	4.55
>5,00,000 and <= 5,50,000	143	7	4.90
>5,50,000 and <= 9,50,000	654	47	7.19
>9,50,000 and <= 10,00,000	59	6	10.17
>10,00,000 and <=15,00,000	285	35	12.28
>15,00,000 and <= 20,00,000	156	27	17.31
>20,00,000 and <= 25,00,000	104	23	22.12
>25,00,000 and <= 50,00,000	186	64	34.41
>50,00,000 and <= 1,00,00,000	97	64	65.98
>1,00,00,000 and <=5,00,00,000	56	109	194.64
>5,00,00,000 and <=10,00,00,000	6	39	650.00
>10,00,00,000 and <=25,00,00,000	3	41	1,366.67
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>10,70,688</b>	<b>588</b>	

#### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab



### 3.9 HUF- Range of Returned Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	34,660	-	-
>0 and <=1,50,000	1,53,719	1,207	0.79
>150,000 and <= 2,00,000	71,834	1,268	1.77
>2,00,000 and <=2,50,000	2,65,129	6,303	2.38
>2,50,000 and <= 3,50,000	2,57,595	7,375	2.86
>3,50,000 and <= 4,00,000	45,148	1,688	3.74
>4,00,000 and <= 4,50,000	35,986	1,527	4.24
>4,50,000 and <= 5,00,000	36,862	1,761	4.78
>5,00,000 and <= 5,50,000	25,430	1,331	5.23
>5,50,000 and <= 9,50,000	88,876	6,318	7.11
>9,50,000 and <= 10,00,000	7,549	738	9.78
>10,00,000 and <=15,00,000	26,657	3,168	11.88
>15,00,000 and <= 20,00,000	8,376	1,435	17.13
>20,00,000 and <= 25,00,000	3,795	847	22.32
>25,00,000 and <= 50,00,000	5,805	1,981	34.13
>50,00,000 and <= 1,00,00,000	2,286	1,592	69.64
>1,00,00,000 and <=5,00,00,000	877	1,625	185.29
>5,00,00,000 and <=10,00,00,000	68	436	641.18
>10,00,00,000 and <=25,00,00,000	24	368	1,533.33
>25,00,00,000 and <=50,00,00,000	6	186	3,100.00
>50,00,00,000 and <=100,00,00,000	2	154	7,700.00
>100,00,00,000 and <=500,00,00,000	4	756	18,900.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>10,70,688</b>	<b>42,064</b>	

#### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

### 3.10 HUF- Range of Tax Payable (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	5,25,530	-	-
>0 and <=1,50,000	5,01,963	1,235	0.25
>150,000 and <= 2,00,000	11,115	192	1.73
>2,00,000 and <=2,50,000	6,870	154	2.24
>2,50,000 and <= 3,50,000	8,123	239	2.94
>3,50,000 and <= 4,00,000	2,567	96	3.74
>4,00,000 and <= 4,50,000	1,995	84	4.21
>4,50,000 and <= 5,00,000	1,450	69	4.76
>5,00,000 and <= 5,50,000	1,157	61	5.27
>5,50,000 and <= 9,50,000	4,874	346	7.10
>9,50,000 and <= 10,00,000	328	32	9.76
>10,00,000 and <=15,00,000	2,018	246	12.19
>15,00,000 and <= 20,00,000	913	157	17.20
>20,00,000 and <= 25,00,000	507	112	22.09
>25,00,000 and <= 50,00,000	782	261	33.38
>50,00,000 and <= 1,00,00,000	318	222	69.81
>1,00,00,000 and <=5,00,00,000	156	287	183.97
>5,00,00,000 and <=10,00,00,000	14	107	764.29
>10,00,00,000 and <=25,00,00,000	4	69	1,725.00
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	4	269	6,725.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>10,70,688</b>	<b>4,238</b>	

#### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **4. Income Tax Returns - Firms**

## 4.1 Firm – Gross Total Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	2,62,886	-	-
>0 and <=1,50,000	4,90,448	2,283	0.47
>150,000 and <= 2,00,000	45,090	781	1.73
>2,00,000 and <=2,50,000	32,989	737	2.23
>2,50,000 and <= 3,50,000	47,243	1,402	2.97
>3,50,000 and <= 4,00,000	17,203	644	3.74
>4,00,000 and <= 4,50,000	14,971	635	4.24
>4,50,000 and <= 5,00,000	12,861	610	4.74
>5,00,000 and <= 5,50,000	11,368	595	5.23
>5,50,000 and <= 9,50,000	54,837	3,968	7.24
>9,50,000 and <= 10,00,000	4,782	466	9.74
>10,00,000 and <=15,00,000	30,008	3,666	12.22
>15,00,000 and <= 20,00,000	16,484	2,844	17.25
>20,00,000 and <= 25,00,000	10,635	2,378	22.36
>25,00,000 and <= 50,00,000	24,191	8,488	35.09
>50,00,000 and <= 1,00,00,000	15,523	11,205	72.18
>1,00,00,000 and <=5,00,00,000	10,744	22,237	206.97
>5,00,00,000 and <=10,00,00,000	1,281	8,868	692.27
>10,00,00,000 and <=25,00,00,000	714	10,862	1,521.29
>25,00,00,000 and <=50,00,00,000	152	5,162	3,396.05
>50,00,00,000 and <=100,00,00,000	65	4,433	6,820.00
>100,00,00,000 and <=500,00,00,000	34	5,848	17,200.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,04,509</b>	<b>98,112</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

## 4.2 Firm- Range of House Property Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	38	-	-
= 0	10,82,620	-	-
>0 and <=1,50,000	6,929	48	0.69
>150,000 and <= 2,00,000	1,233	21	1.70
>2,00,000 and <=2,50,000	1,145	25	2.18
>2,50,000 and <= 3,50,000	1,817	54	2.97
>3,50,000 and <= 4,00,000	668	25	3.74
>4,00,000 and <= 4,50,000	764	32	4.19
>4,50,000 and <= 5,00,000	518	25	4.83
>5,00,000 and <= 5,50,000	583	31	5.32
>5,50,000 and <= 9,50,000	2,495	174	6.97
>9,50,000 and <= 10,00,000	166	16	9.64
>10,00,000 and <=15,00,000	1,241	152	12.25
>15,00,000 and <= 20,00,000	823	142	17.25
>20,00,000 and <= 25,00,000	553	123	22.24
>25,00,000 and <= 50,00,000	1,464	518	35.38
>50,00,000 and <= 1,00,00,000	835	587	70.30
>1,00,00,000 and <=5,00,00,000	574	1,053	183.45
>5,00,00,000 and <=10,00,00,000	26	175	673.08
>10,00,00,000 and <=25,00,00,000	13	183	1,407.69
>25,00,00,000 and <=50,00,00,000	3	93	3,100.00
>50,00,00,000 and <=100,00,00,000	1	71	7,100.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,04,509</b>	<b>3,548</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

### 4.3 Firm- Range of Business Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	2,56,263	-	-
>0 and <=1,50,000	4,99,107	2,324	0.47
>150,000 and <= 2,00,000	45,871	795	1.73
>2,00,000 and <=2,50,000	33,425	747	2.23
>2,50,000 and <= 3,50,000	47,729	1,416	2.97
>3,50,000 and <= 4,00,000	17,241	645	3.74
>4,00,000 and <= 4,50,000	15,073	639	4.24
>4,50,000 and <= 5,00,000	12,870	611	4.75
>5,00,000 and <= 5,50,000	11,394	597	5.24
>5,50,000 and <= 9,50,000	54,867	3,973	7.24
>9,50,000 and <= 10,00,000	4,754	464	9.76
>10,00,000 and <=15,00,000	29,728	3,630	12.21
>15,00,000 and <= 20,00,000	16,232	2,802	17.26
>20,00,000 and <= 25,00,000	10,187	2,277	22.35
>25,00,000 and <= 50,00,000	23,165	8,120	35.05
>50,00,000 and <= 1,00,00,000	14,645	10,523	71.85
>1,00,00,000 and <=5,00,00,000	9,886	20,404	206.39
>5,00,00,000 and <=10,00,00,000	1,187	8,187	689.72
>10,00,00,000 and <=25,00,00,000	659	9,981	1,514.57
>25,00,00,000 and <=50,00,00,000	141	4,826	3,422.70
>50,00,00,000 and <=100,00,00,000	58	3,837	6,615.52
>100,00,00,000 and <=500,00,00,000	27	4,070	15,074.07
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,04,509</b>	<b>90,868</b>	

#### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

#### 4.4 Firm- Range of Long Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	11,01,925	-	-
>0 and <=1,50,000	375	2	0.53
>150,000 and <= 2,00,000	79	1	1.27
>2,00,000 and <=2,50,000	59	1	1.69
>2,50,000 and <= 3,50,000	114	3	2.63
>3,50,000 and <= 4,00,000	37	1	2.70
>4,00,000 and <= 4,50,000	52	2	3.85
>4,50,000 and <= 5,00,000	43	2	4.65
>5,00,000 and <= 5,50,000	41	2	4.88
>5,50,000 and <= 9,50,000	228	17	7.46
>9,50,000 and <= 10,00,000	33	3	9.09
>10,00,000 and <=15,00,000	191	24	12.57
>15,00,000 and <= 20,00,000	126	22	17.46
>20,00,000 and <= 25,00,000	126	28	22.22
>25,00,000 and <= 50,00,000	337	121	35.91
>50,00,000 and <= 1,00,00,000	288	205	71.18
>1,00,00,000 and <=5,00,00,000	339	745	219.76
>5,00,00,000 and <=10,00,00,000	66	446	675.76
>10,00,00,000 and <=25,00,00,000	39	622	1,594.87
>25,00,00,000 and <=50,00,00,000	3	85	2,833.33
>50,00,00,000 and <=100,00,00,000	5	393	7,860.00
>100,00,00,000 and <=500,00,00,000	3	718	23,933.33
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,04,509</b>	<b>3,443</b>	

#### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 4.5 Firm- Range of Short Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	10,98,727	-	-
>0 and <=1,50,000	3,254	13	0.40
>150,000 and <= 2,00,000	263	5	1.90
>2,00,000 and <=2,50,000	211	5	2.37
>2,50,000 and <= 3,50,000	300	9	3.00
>3,50,000 and <= 4,00,000	102	4	3.92
>4,00,000 and <= 4,50,000	89	4	4.49
>4,50,000 and <= 5,00,000	67	3	4.48
>5,00,000 and <= 5,50,000	74	4	5.41
>5,50,000 and <= 9,50,000	369	27	7.32
>9,50,000 and <= 10,00,000	33	3	9.09
>10,00,000 and <=15,00,000	216	27	12.50
>15,00,000 and <= 20,00,000	126	22	17.46
>20,00,000 and <= 25,00,000	98	22	22.45
>25,00,000 and <= 50,00,000	246	87	35.37
>50,00,000 and <= 1,00,00,000	153	110	71.90
>1,00,00,000 and <=5,00,00,000	142	306	215.49
>5,00,00,000 and <=10,00,00,000	23	168	730.43
>10,00,00,000 and <=25,00,00,000	12	169	1,408.33
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	4	258	6,450.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,04,509</b>	<b>1,246</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab



## 4.6 Firm- Range of Other Sources Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	10,01,214	-	-
>0 and <=1,50,000	83,464	217	0.26
>150,000 and <= 2,00,000	3,279	57	1.74
>2,00,000 and <=2,50,000	2,348	52	2.21
>2,50,000 and <= 3,50,000	3,284	97	2.95
>3,50,000 and <= 4,00,000	1,130	42	3.72
>4,00,000 and <= 4,50,000	899	38	4.23
>4,50,000 and <= 5,00,000	766	36	4.70
>5,00,000 and <= 5,50,000	604	32	5.30
>5,50,000 and <= 9,50,000	2,910	209	7.18
>9,50,000 and <= 10,00,000	241	23	9.54
>10,00,000 and <=15,00,000	1,449	176	12.15
>15,00,000 and <= 20,00,000	714	123	17.23
>20,00,000 and <= 25,00,000	461	104	22.56
>25,00,000 and <= 50,00,000	899	311	34.59
>50,00,000 and <= 1,00,00,000	477	337	70.65
>1,00,00,000 and <=5,00,00,000	314	573	182.48
>5,00,00,000 and <=10,00,00,000	32	217	678.13
>10,00,00,000 and <=25,00,00,000	15	250	1,666.67
>25,00,00,000 and <=50,00,00,000	2	55	2,750.00
>50,00,00,000 and <=100,00,00,000	2	164	8,200.00
>100,00,00,000 and <=500,00,00,000	5	1,344	26,880.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,04,509</b>	<b>4,457</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

## 4.7 Firm- Range of Interest Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	10,22,686	-	-
>0 and <=1,50,000	65,163	179	0.27
>150,000 and <= 2,00,000	2,741	48	1.75
>2,00,000 and <=2,50,000	1,985	44	2.22
>2,50,000 and <= 3,50,000	2,835	84	2.96
>3,50,000 and <= 4,00,000	957	36	3.76
>4,00,000 and <= 4,50,000	775	33	4.26
>4,50,000 and <= 5,00,000	627	30	4.78
>5,00,000 and <= 5,50,000	531	28	5.27
>5,50,000 and <= 9,50,000	2,497	179	7.17
>9,50,000 and <= 10,00,000	208	20	9.62
>10,00,000 and <=15,00,000	1,234	150	12.16
>15,00,000 and <= 20,00,000	589	102	17.32
>20,00,000 and <= 25,00,000	393	88	22.39
>25,00,000 and <= 50,00,000	728	252	34.62
>50,00,000 and <= 1,00,00,000	338	236	69.82
>1,00,00,000 and <=5,00,00,000	196	343	175.00
>5,00,00,000 and <=10,00,00,000	15	102	680.00
>10,00,00,000 and <=25,00,00,000	7	115	1,642.86
>25,00,00,000 and <=50,00,00,000	4	131	3,275.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,04,509</b>	<b>2,200</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 4.8 Firm- Range of Total Loss Set off (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	10,36,958	-	-
>0 and <=1,50,000	42,983	163	0.38
>150,000 and <= 2,00,000	3,276	57	1.74
>2,00,000 and <=2,50,000	2,493	56	2.25
>2,50,000 and <= 3,50,000	3,485	103	2.96
>3,50,000 and <= 4,00,000	1,321	49	3.71
>4,00,000 and <= 4,50,000	1,104	47	4.26
>4,50,000 and <= 5,00,000	954	45	4.72
>5,00,000 and <= 5,50,000	835	44	5.27
>5,50,000 and <= 9,50,000	3,921	283	7.22
>9,50,000 and <= 10,00,000	296	29	9.80
>10,00,000 and <=15,00,000	2,069	253	12.23
>15,00,000 and <= 20,00,000	1,134	196	17.28
>20,00,000 and <= 25,00,000	727	161	22.15
>25,00,000 and <= 50,00,000	1,498	518	34.58
>50,00,000 and <= 1,00,00,000	808	558	69.06
>1,00,00,000 and <=5,00,00,000	550	1,091	198.36
>5,00,00,000 and <=10,00,00,000	59	413	700.00
>10,00,00,000 and <=25,00,00,000	27	395	1,462.96
>25,00,00,000 and <=50,00,00,000	5	158	3,160.00
>50,00,00,000 and <=100,00,00,000	3	205	6,833.33
>100,00,00,000 and <=500,00,00,000	3	630	21,000.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,04,509</b>	<b>5,454</b>	

### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

## 4.9 Firm- Range of Returned Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	2,67,205	-	-
>0 and <=1,50,000	4,86,994	2,283	0.47
>150,000 and <= 2,00,000	45,042	780	1.73
>2,00,000 and <=2,50,000	32,975	737	2.24
>2,50,000 and <= 3,50,000	47,216	1,401	2.97
>3,50,000 and <= 4,00,000	17,181	643	3.74
>4,00,000 and <= 4,50,000	14,954	634	4.24
>4,50,000 and <= 5,00,000	12,860	610	4.74
>5,00,000 and <= 5,50,000	11,357	595	5.24
>5,50,000 and <= 9,50,000	54,780	3,963	7.23
>9,50,000 and <= 10,00,000	4,773	465	9.74
>10,00,000 and <=15,00,000	29,992	3,665	12.22
>15,00,000 and <= 20,00,000	16,412	2,831	17.25
>20,00,000 and <= 25,00,000	10,622	2,375	22.36
>25,00,000 and <= 50,00,000	24,063	8,445	35.10
>50,00,000 and <= 1,00,00,000	15,452	11,150	72.16
>1,00,00,000 and <=5,00,00,000	10,506	21,738	206.91
>5,00,00,000 and <=10,00,00,000	1,232	8,538	693.02
>10,00,00,000 and <=25,00,00,000	663	10,036	1,513.73
>25,00,00,000 and <=50,00,00,000	143	4,782	3,344.06
>50,00,00,000 and <=100,00,00,000	57	3,949	6,928.07
>100,00,00,000 and <=500,00,00,000	30	5,291	17,636.67
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,04,509</b>	<b>94,911</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

## 4.10 Firm- Range of Tax Payable (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,67,624	-	-
>0 and <=1,50,000	6,47,411	2,162	0.33
>150,000 and <= 2,00,000	33,729	584	1.73
>2,00,000 and <=2,50,000	23,107	517	2.24
>2,50,000 and <= 3,50,000	30,648	907	2.96
>3,50,000 and <= 4,00,000	10,139	379	3.74
>4,00,000 and <= 4,50,000	8,193	348	4.25
>4,50,000 and <= 5,00,000	7,137	338	4.74
>5,00,000 and <= 5,50,000	5,818	305	5.24
>5,50,000 and <= 9,50,000	25,854	1,861	7.20
>9,50,000 and <= 10,00,000	1,994	194	9.73
>10,00,000 and <=15,00,000	13,058	1,594	12.21
>15,00,000 and <= 20,00,000	7,233	1,247	17.24
>20,00,000 and <= 25,00,000	4,509	1,006	22.31
>25,00,000 and <= 50,00,000	8,876	2,990	33.69
>50,00,000 and <= 1,00,00,000	4,936	3,426	69.41
>1,00,00,000 and <=5,00,00,000	3,700	7,209	194.84
>5,00,00,000 and <=10,00,00,000	355	2,437	686.48
>10,00,00,000 and <=25,00,00,000	137	1,991	1,453.28
>25,00,00,000 and <=50,00,00,000	41	1,440	3,512.20
>50,00,00,000 and <=100,00,00,000	10	666	6,660.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>11,04,509</b>	<b>31,601</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **5. Income Tax Returns - AOP/BOI**

## 5.1 AOP/BOI – Gross Total Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	24,160	-	-
>0 and <=1,50,000	24,285	108	0.44
>150,000 and <= 2,00,000	2,951	52	1.76
>2,00,000 and <=2,50,000	4,654	108	2.32
>2,50,000 and <= 3,50,000	4,098	119	2.90
>3,50,000 and <= 4,00,000	951	36	3.79
>4,00,000 and <= 4,50,000	790	33	4.18
>4,50,000 and <= 5,00,000	684	32	4.68
>5,00,000 and <= 5,50,000	588	31	5.27
>5,50,000 and <= 9,50,000	2,309	165	7.15
>9,50,000 and <= 10,00,000	189	18	9.52
>10,00,000 and <=15,00,000	1,042	127	12.19
>15,00,000 and <= 20,00,000	537	94	17.50
>20,00,000 and <= 25,00,000	331	74	22.36
>25,00,000 and <= 50,00,000	774	272	35.14
>50,00,000 and <= 1,00,00,000	550	394	71.64
>1,00,00,000 and <=5,00,00,000	588	1,291	219.56
>5,00,00,000 and <=10,00,00,000	98	687	701.02
>10,00,00,000 and <=25,00,00,000	88	1,454	1,652.27
>25,00,00,000 and <=50,00,00,000	32	1,096	3,425.00
>50,00,00,000 and <=100,00,00,000	20	1,415	7,075.00
>100,00,00,000 and <=500,00,00,000	8	1,477	18,462.50
>500,00,00,000	-	-	-
<b>Total</b>	<b>69,727</b>	<b>9,083</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

## 5.2 AOP/BOI- Range of House Property Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	-	-	-
= 0	67,416	-	-
>0 and <=1,50,000	686	5	0.73
>150,000 and <= 2,00,000	160	3	1.88
>2,00,000 and <=2,50,000	166	4	2.41
>2,50,000 and <= 3,50,000	233	7	3.00
>3,50,000 and <= 4,00,000	101	4	3.96
>4,00,000 and <= 4,50,000	82	3	3.66
>4,50,000 and <= 5,00,000	67	3	4.48
>5,00,000 and <= 5,50,000	72	4	5.56
>5,50,000 and <= 9,50,000	272	19	6.99
>9,50,000 and <= 10,00,000	19	2	10.53
>10,00,000 and <=15,00,000	130	16	12.31
>15,00,000 and <= 20,00,000	81	14	17.28
>20,00,000 and <= 25,00,000	41	9	21.95
>25,00,000 and <= 50,00,000	92	33	35.87
>50,00,000 and <= 1,00,00,000	56	41	73.21
>1,00,00,000 and <=5,00,00,000	48	91	189.58
>5,00,00,000 and <=10,00,00,000	2	14	700.00
>10,00,00,000 and <=25,00,00,000	3	47	1,566.67
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>69,727</b>	<b>319</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab



### 5.3 AOP/BOI- Range of Business Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	44,780	-	-
>0 and <=1,50,000	15,253	58	0.38
>150,000 and <= 2,00,000	1,320	23	1.74
>2,00,000 and <=2,50,000	1,771	41	2.32
>2,50,000 and <= 3,50,000	1,706	50	2.93
>3,50,000 and <= 4,00,000	449	17	3.79
>4,00,000 and <= 4,50,000	355	15	4.23
>4,50,000 and <= 5,00,000	310	15	4.84
>5,00,000 and <= 5,50,000	245	13	5.31
>5,50,000 and <= 9,50,000	1,129	80	7.09
>9,50,000 and <= 10,00,000	96	9	9.38
>10,00,000 and <=15,00,000	558	68	12.19
>15,00,000 and <= 20,00,000	308	53	17.21
>20,00,000 and <= 25,00,000	216	48	22.22
>25,00,000 and <= 50,00,000	442	156	35.29
>50,00,000 and <= 1,00,00,000	322	229	71.12
>1,00,00,000 and <=5,00,00,000	369	784	212.47
>5,00,00,000 and <=10,00,00,000	48	328	683.33
>10,00,00,000 and <=25,00,00,000	32	534	1,668.75
>25,00,00,000 and <=50,00,00,000	9	295	3,277.78
>50,00,00,000 and <=100,00,00,000	6	448	7,466.67
>100,00,00,000 and <=500,00,00,000	3	510	17,000.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>69,727</b>	<b>3,774</b>	

#### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

## 5.4 AOP/BOI- Range of Long Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	69,313	-	-
>0 and <=1,50,000	141	1	0.71
>150,000 and <= 2,00,000	18	-	-
>2,00,000 and <=2,50,000	13	-	-
>2,50,000 and <= 3,50,000	20	1	5.00
>3,50,000 and <= 4,00,000	8	-	-
>4,00,000 and <= 4,50,000	6	-	-
>4,50,000 and <= 5,00,000	3	-	-
>5,00,000 and <= 5,50,000	8	-	-
>5,50,000 and <= 9,50,000	27	2	7.41
>9,50,000 and <= 10,00,000	3	-	-
>10,00,000 and <=15,00,000	28	3	10.71
>15,00,000 and <= 20,00,000	15	3	20.00
>20,00,000 and <= 25,00,000	9	2	22.22
>25,00,000 and <= 50,00,000	31	11	35.48
>50,00,000 and <= 1,00,00,000	35	25	71.43
>1,00,00,000 and <=5,00,00,000	33	79	239.39
>5,00,00,000 and <=10,00,00,000	8	54	675.00
>10,00,00,000 and <=25,00,00,000	7	114	1,628.57
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	1	52	5,200.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>69,727</b>	<b>347</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 5.5 AOP/BOI- Range of Short Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	68,413	-	-
>0 and <=1,50,000	444	2	0.45
>150,000 and <= 2,00,000	36	1	2.78
>2,00,000 and <=2,50,000	30	1	3.33
>2,50,000 and <= 3,50,000	52	2	3.85
>3,50,000 and <= 4,00,000	10	-	-
>4,00,000 and <= 4,50,000	18	1	5.56
>4,50,000 and <= 5,00,000	9	-	-
>5,00,000 and <= 5,50,000	13	1	7.69
>5,50,000 and <= 9,50,000	61	4	6.56
>9,50,000 and <= 10,00,000	8	1	12.50
>10,00,000 and <=15,00,000	43	5	11.63
>15,00,000 and <= 20,00,000	52	9	17.31
>20,00,000 and <= 25,00,000	27	6	22.22
>25,00,000 and <= 50,00,000	97	36	37.11
>50,00,000 and <= 1,00,00,000	97	69	71.13
>1,00,00,000 and <=5,00,00,000	183	423	231.15
>5,00,00,000 and <=10,00,00,000	44	305	693.18
>10,00,00,000 and <=25,00,00,000	54	845	1,564.81
>25,00,00,000 and <=50,00,00,000	18	657	3,650.00
>50,00,00,000 and <=100,00,00,000	15	1,081	7,206.67
>100,00,00,000 and <=500,00,00,000	3	810	27,000.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>69,727</b>	<b>4,259</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

## 5.6 AOP/BOI- Range of Other Sources Income (AY 2017-18)

Range (in INR)	No. of Returns	Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	43,111	-	-
>0 and <=1,50,000	14,991	66	0.44
>150,000 and <= 2,00,000	1,915	34	1.78
>2,00,000 and <=2,50,000	2,960	69	2.33
>2,50,000 and <= 3,50,000	2,483	72	2.90
>3,50,000 and <= 4,00,000	508	19	3.74
>4,00,000 and <= 4,50,000	446	19	4.26
>4,50,000 and <= 5,00,000	394	19	4.82
>5,00,000 and <= 5,50,000	324	17	5.25
>5,50,000 and <= 9,50,000	1,143	82	7.17
>9,50,000 and <= 10,00,000	90	9	10.00
>10,00,000 and <=15,00,000	484	58	11.98
>15,00,000 and <= 20,00,000	209	36	17.22
>20,00,000 and <= 25,00,000	109	24	22.02
>25,00,000 and <= 50,00,000	239	84	35.15
>50,00,000 and <= 1,00,00,000	152	104	68.42
>1,00,00,000 and <=5,00,00,000	102	228	223.53
>5,00,00,000 and <=10,00,00,000	32	231	721.88
>10,00,00,000 and <=25,00,00,000	20	353	1,765.00
>25,00,00,000 and <=50,00,00,000	8	285	3,562.50
>50,00,00,000 and <=100,00,00,000	2	170	8,500.00
>100,00,00,000 and <=500,00,00,000	5	774	15,480.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>69,727</b>	<b>2,753</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

## 5.7 AOP/BOI- Range of Interest Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	48,864	-	-
>0 and <=1,50,000	13,039	56	0.43
>150,000 and <= 2,00,000	1,469	26	1.77
>2,00,000 and <=2,50,000	1,930	45	2.33
>2,50,000 and <= 3,50,000	1,618	47	2.90
>3,50,000 and <= 4,00,000	364	14	3.85
>4,00,000 and <= 4,50,000	267	11	4.12
>4,50,000 and <= 5,00,000	254	12	4.72
>5,00,000 and <= 5,50,000	203	11	5.42
>5,50,000 and <= 9,50,000	758	53	6.99
>9,50,000 and <= 10,00,000	53	5	9.43
>10,00,000 and <=15,00,000	333	40	12.01
>15,00,000 and <= 20,00,000	150	26	17.33
>20,00,000 and <= 25,00,000	86	19	22.09
>25,00,000 and <= 50,00,000	163	56	34.36
>50,00,000 and <= 1,00,00,000	104	70	67.31
>1,00,00,000 and <=5,00,00,000	55	118	214.55
>5,00,00,000 and <=10,00,00,000	9	60	666.67
>10,00,00,000 and <=25,00,00,000	7	117	1,671.43
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	1	93	9,300.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>69,727</b>	<b>879</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 5.8 AOP/BOI- Range of Total Loss Set off (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	64,082	-	-
>0 and <=1,50,000	3,449	12	0.35
>150,000 and <= 2,00,000	251	4	1.59
>2,00,000 and <=2,50,000	217	5	2.30
>2,50,000 and <= 3,50,000	305	9	2.95
>3,50,000 and <= 4,00,000	95	4	4.21
>4,00,000 and <= 4,50,000	97	4	4.12
>4,50,000 and <= 5,00,000	78	4	5.13
>5,00,000 and <= 5,50,000	54	3	5.56
>5,50,000 and <= 9,50,000	277	20	7.22
>9,50,000 and <= 10,00,000	19	2	10.53
>10,00,000 and <=15,00,000	170	21	12.35
>15,00,000 and <= 20,00,000	76	13	17.11
>20,00,000 and <= 25,00,000	55	12	21.82
>25,00,000 and <= 50,00,000	158	57	36.08
>50,00,000 and <= 1,00,00,000	125	89	71.20
>1,00,00,000 and <=5,00,00,000	135	299	221.48
>5,00,00,000 and <=10,00,00,000	41	279	680.49
>10,00,00,000 and <=25,00,00,000	27	436	1,614.81
>25,00,00,000 and <=50,00,00,000	9	323	3,588.89
>50,00,00,000 and <=100,00,00,000	5	364	7,280.00
>100,00,00,000 and <=500,00,00,000	2	407	20,350.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>69,727</b>	<b>2,367</b>	

### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

## 5.9 AOP/BOI- Range of Returned Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	24,854	-	-
>0 and <=1,50,000	23,792	107	0.45
>150,000 and <= 2,00,000	2,941	51	1.73
>2,00,000 and <=2,50,000	4,647	108	2.32
>2,50,000 and <= 3,50,000	4,080	118	2.89
>3,50,000 and <= 4,00,000	943	35	3.71
>4,00,000 and <= 4,50,000	781	33	4.23
>4,50,000 and <= 5,00,000	681	32	4.70
>5,00,000 and <= 5,50,000	578	30	5.19
>5,50,000 and <= 9,50,000	2,273	163	7.17
>9,50,000 and <= 10,00,000	182	18	9.89
>10,00,000 and <=15,00,000	1,024	124	12.11
>15,00,000 and <= 20,00,000	516	90	17.44
>20,00,000 and <= 25,00,000	325	72	22.15
>25,00,000 and <= 50,00,000	763	269	35.26
>50,00,000 and <= 1,00,00,000	544	390	71.69
>1,00,00,000 and <=5,00,00,000	570	1,248	218.95
>5,00,00,000 and <=10,00,00,000	95	666	701.05
>10,00,00,000 and <=25,00,00,000	79	1,299	1,644.30
>25,00,00,000 and <=50,00,00,000	31	1,061	3,422.58
>50,00,00,000 and <=100,00,00,000	20	1,415	7,075.00
>100,00,00,000 and <=500,00,00,000	8	1,476	18,450.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>69,727</b>	<b>8,805</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

## 5.10 AOP/BOI- Range of Tax Payable (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	47,741	-	-
>0 and <=1,50,000	17,051	44	0.26
>150,000 and <= 2,00,000	629	11	1.75
>2,00,000 and <=2,50,000	474	11	2.32
>2,50,000 and <= 3,50,000	611	18	2.95
>3,50,000 and <= 4,00,000	220	8	3.64
>4,00,000 and <= 4,50,000	210	9	4.29
>4,50,000 and <= 5,00,000	163	8	4.91
>5,00,000 and <= 5,50,000	154	8	5.19
>5,50,000 and <= 9,50,000	713	51	7.15
>9,50,000 and <= 10,00,000	46	4	8.70
>10,00,000 and <=15,00,000	397	49	12.34
>15,00,000 and <= 20,00,000	243	42	17.28
>20,00,000 and <= 25,00,000	156	35	22.44
>25,00,000 and <= 50,00,000	349	122	34.96
>50,00,000 and <= 1,00,00,000	255	178	69.80
>1,00,00,000 and <=5,00,00,000	251	524	208.76
>5,00,00,000 and <=10,00,00,000	40	296	740.00
>10,00,00,000 and <=25,00,00,000	16	232	1,450.00
>25,00,00,000 and <=50,00,00,000	7	224	3,200.00
>50,00,00,000 and <=100,00,00,000	1	61	6,100.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>69,727</b>	<b>1,935</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.



## **6. Income Tax Returns - Company**

## 6.1 Company – Gross Total Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	4,34,024	-	-
>0 and <=1,50,000	1,26,914	554	0.44
>150,000 and <= 2,00,000	13,175	229	1.74
>2,00,000 and <=2,50,000	10,711	240	2.24
>2,50,000 and <= 3,50,000	17,147	511	2.98
>3,50,000 and <= 4,00,000	6,820	255	3.74
>4,00,000 and <= 4,50,000	6,128	260	4.24
>4,50,000 and <= 5,00,000	5,658	269	4.75
>5,00,000 and <= 5,50,000	5,106	268	5.25
>5,50,000 and <= 9,50,000	29,142	2,131	7.31
>9,50,000 and <= 10,00,000	2,707	264	9.75
>10,00,000 and <=15,00,000	20,870	2,571	12.32
>15,00,000 and <= 20,00,000	14,080	2,443	17.35
>20,00,000 and <= 25,00,000	10,285	2,302	22.38
>25,00,000 and <= 50,00,000	27,579	9,805	35.55
>50,00,000 and <= 1,00,00,000	22,169	15,940	71.90
>1,00,00,000 and <=5,00,00,000	25,815	57,352	222.17
>5,00,00,000 and <=10,00,00,000	5,528	39,141	708.05
>10,00,00,000 and <=25,00,00,000	4,161	65,385	1,571.38
>25,00,00,000 and <=50,00,00,000	1,808	63,139	3,492.20
>50,00,00,000 and <=100,00,00,000	1,121	78,578	7,009.63
>100,00,00,000 and <=500,00,00,000	1,021	2,15,959	21,151.71
>500,00,00,000	299	7,24,507	2,42,310.03
<b>Total</b>	<b>7,92,268</b>	<b>12,82,103</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

## 6.2 Company- Range of House Property Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	7,57,280	-	-
>0 and <=1,50,000	7,978	59	0.74
>150,000 and <= 2,00,000	1,677	29	1.73
>2,00,000 and <=2,50,000	1,527	34	2.23
>2,50,000 and <= 3,50,000	2,590	77	2.97
>3,50,000 and <= 4,00,000	974	36	3.70
>4,00,000 and <= 4,50,000	1,188	50	4.21
>4,50,000 and <= 5,00,000	845	40	4.73
>5,00,000 and <= 5,50,000	974	51	5.24
>5,50,000 and <= 9,50,000	4,355	307	7.05
>9,50,000 and <= 10,00,000	303	30	9.90
>10,00,000 and <=15,00,000	2,402	296	12.32
>15,00,000 and <= 20,00,000	1,666	289	17.35
>20,00,000 and <= 25,00,000	1,168	261	22.35
>25,00,000 and <= 50,00,000	3,208	1,129	35.19
>50,00,000 and <= 1,00,00,000	2,128	1,476	69.36
>1,00,00,000 and <=5,00,00,000	1,690	3,372	199.53
>5,00,00,000 and <=10,00,00,000	178	1,238	695.51
>10,00,00,000 and <=25,00,00,000	88	1,218	1,384.09
>25,00,00,000 and <=50,00,00,000	30	1,065	3,550.00
>50,00,00,000 and <=100,00,00,000	14	937	6,692.86
>100,00,00,000 and <=500,00,00,000	4	761	19,025.00
>500,00,00,000	1	660	66,000.00
<b>Total</b>	<b>7,92,268</b>	<b>13,415</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

### 6.3 Company- Range of Business Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	4,22,874	-	-
>0 and <=1,50,000	1,38,289	597	0.43
>150,000 and <= 2,00,000	13,995	243	1.74
>2,00,000 and <=2,50,000	11,297	253	2.24
>2,50,000 and <= 3,50,000	17,732	528	2.98
>3,50,000 and <= 4,00,000	7,037	263	3.74
>4,00,000 and <= 4,50,000	6,351	270	4.25
>4,50,000 and <= 5,00,000	5,899	280	4.75
>5,00,000 and <= 5,50,000	5,335	280	5.25
>5,50,000 and <= 9,50,000	29,905	2,188	7.32
>9,50,000 and <= 10,00,000	2,787	272	9.76
>10,00,000 and <=15,00,000	21,233	2,614	12.31
>15,00,000 and <= 20,00,000	14,042	2,438	17.36
>20,00,000 and <= 25,00,000	10,293	2,304	22.38
>25,00,000 and <= 50,00,000	27,140	9,645	35.54
>50,00,000 and <= 1,00,00,000	21,284	15,229	71.55
>1,00,00,000 and <=5,00,00,000	24,137	53,203	220.42
>5,00,00,000 and <=10,00,00,000	5,039	35,564	705.77
>10,00,00,000 and <=25,00,00,000	3,787	59,124	1,561.24
>25,00,00,000 and <=50,00,00,000	1,634	56,871	3,480.48
>50,00,00,000 and <=100,00,00,000	984	68,927	7,004.78
>100,00,00,000 and <=500,00,00,000	923	1,96,531	21,292.63
>500,00,00,000	271	6,60,901	2,43,874.91
<b>Total</b>	<b>7,92,268</b>	<b>11,68,525</b>	

#### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

## 6.4 Company- Range of Long Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	7,82,556	-	-
>0 and <=1,50,000	1,955	11	0.56
>150,000 and <= 2,00,000	280	5	1.79
>2,00,000 and <=2,50,000	223	5	2.24
>2,50,000 and <= 3,50,000	369	11	2.98
>3,50,000 and <= 4,00,000	152	6	3.95
>4,00,000 and <= 4,50,000	143	6	4.20
>4,50,000 and <= 5,00,000	135	6	4.44
>5,00,000 and <= 5,50,000	142	7	4.93
>5,50,000 and <= 9,50,000	803	59	7.35
>9,50,000 and <= 10,00,000	74	7	9.46
>10,00,000 and <=15,00,000	586	72	12.29
>15,00,000 and <= 20,00,000	462	81	17.53
>20,00,000 and <= 25,00,000	360	81	22.50
>25,00,000 and <= 50,00,000	1,040	376	36.15
>50,00,000 and <= 1,00,00,000	902	639	70.84
>1,00,00,000 and <=5,00,00,000	1,334	3,014	225.94
>5,00,00,000 and <=10,00,00,000	286	2,017	705.24
>10,00,00,000 and <=25,00,00,000	205	3,194	1,558.05
>25,00,00,000 and <=50,00,00,000	101	3,501	3,466.34
>50,00,00,000 and <=100,00,00,000	68	4,682	6,885.29
>100,00,00,000 and <=500,00,00,000	68	15,312	22,517.65
>500,00,00,000	24	40,567	1,69,029.17
<b>Total</b>	<b>7,92,268</b>	<b>73,659</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 6.5 Company- Range of Short Term Capital Gains (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	-	-	-
= 0	7,69,500	-	-
>0 and <=1,50,000	8,875	41	0.46
>150,000 and <= 2,00,000	946	17	1.80
>2,00,000 and <=2,50,000	774	17	2.20
>2,50,000 and <= 3,50,000	1,166	34	2.92
>3,50,000 and <= 4,00,000	452	17	3.76
>4,00,000 and <= 4,50,000	378	16	4.23
>4,50,000 and <= 5,00,000	370	18	4.86
>5,00,000 and <= 5,50,000	303	16	5.28
>5,50,000 and <= 9,50,000	1,774	131	7.38
>9,50,000 and <= 10,00,000	179	17	9.50
>10,00,000 and <=15,00,000	1,162	142	12.22
>15,00,000 and <= 20,00,000	780	135	17.31
>20,00,000 and <= 25,00,000	575	128	22.26
>25,00,000 and <= 50,00,000	1,483	524	35.33
>50,00,000 and <= 1,00,00,000	1,137	811	71.33
>1,00,00,000 and <=5,00,00,000	1,639	3,638	221.96
>5,00,00,000 and <=10,00,00,000	345	2,420	701.45
>10,00,00,000 and <=25,00,00,000	232	3,596	1,550.00
>25,00,00,000 and <=50,00,00,000	100	3,540	3,540.00
>50,00,00,000 and <=100,00,00,000	48	3,499	7,289.58
>100,00,00,000 and <=500,00,00,000	47	8,676	18,459.57
>500,00,00,000	3	2,219	73,966.67
<b>Total</b>	<b>7,92,268</b>	<b>29,652</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

## 6.6 Company- Range of Other Sources Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	6,86,009	-	-
>0 and <=1,50,000	53,647	199	0.37
>150,000 and <= 2,00,000	4,352	76	1.75
>2,00,000 and <=2,50,000	3,393	76	2.24
>2,50,000 and <= 3,50,000	4,892	145	2.96
>3,50,000 and <= 4,00,000	1,891	71	3.75
>4,00,000 and <= 4,50,000	1,706	72	4.22
>4,50,000 and <= 5,00,000	1,519	72	4.74
>5,00,000 and <= 5,50,000	1,277	67	5.25
>5,50,000 and <= 9,50,000	7,095	518	7.30
>9,50,000 and <= 10,00,000	595	58	9.75
>10,00,000 and <=15,00,000	4,492	554	12.33
>15,00,000 and <= 20,00,000	2,845	494	17.36
>20,00,000 and <= 25,00,000	1,962	438	22.32
>25,00,000 and <= 50,00,000	5,099	1,800	35.30
>50,00,000 and <= 1,00,00,000	3,590	2,540	70.75
>1,00,00,000 and <=5,00,00,000	5,022	11,103	221.09
>5,00,00,000 and <=10,00,00,000	1,178	8,321	706.37
>10,00,00,000 and <=25,00,00,000	898	14,100	1,570.16
>25,00,00,000 and <=50,00,00,000	374	12,956	3,464.17
>50,00,00,000 and <=100,00,00,000	227	15,472	6,815.86
>100,00,00,000 and <=500,00,00,000	171	33,566	19,629.24
>500,00,00,000	34	44,392	1,30,564.71
<b>Total</b>	<b>7,92,268</b>	<b>1,47,090</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

## 6.7 Company- Range of Interest Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	7,00,169	-	-
>0 and <=1,50,000	48,294	182	0.38
>150,000 and <= 2,00,000	3,921	68	1.73
>2,00,000 and <=2,50,000	3,117	70	2.25
>2,50,000 and <= 3,50,000	4,470	133	2.98
>3,50,000 and <= 4,00,000	1,710	64	3.74
>4,00,000 and <= 4,50,000	1,567	67	4.28
>4,50,000 and <= 5,00,000	1,387	66	4.76
>5,00,000 and <= 5,50,000	1,139	60	5.27
>5,50,000 and <= 9,50,000	6,305	460	7.30
>9,50,000 and <= 10,00,000	541	53	9.80
>10,00,000 and <=15,00,000	3,987	491	12.32
>15,00,000 and <= 20,00,000	2,496	433	17.35
>20,00,000 and <= 25,00,000	1,698	379	22.32
>25,00,000 and <= 50,00,000	4,204	1,481	35.23
>50,00,000 and <= 1,00,00,000	2,777	1,942	69.93
>1,00,00,000 and <=5,00,00,000	3,267	6,909	211.48
>5,00,00,000 and <=10,00,00,000	585	4,084	698.12
>10,00,00,000 and <=25,00,00,000	356	5,490	1,542.13
>25,00,00,000 and <=50,00,00,000	139	4,898	3,523.74
>50,00,00,000 and <=100,00,00,000	75	5,188	6,917.33
>100,00,00,000 and <=500,00,00,000	56	10,344	18,471.43
>500,00,00,000	8	7,329	91,612.50
<b>Total</b>	<b>7,92,268</b>	<b>50,191</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The returns in which Income from other sources < Gross interest income, count of such returns are displayed under =0 slab.
4. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
5. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab



## 6.8 Company- Range of Total Loss Set off (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	6,50,267	-	-
>0 and <=1,50,000	68,171	279	0.41
>150,000 and <= 2,00,000	6,099	106	1.74
>2,00,000 and <=2,50,000	4,781	107	2.24
>2,50,000 and <= 3,50,000	7,171	213	2.97
>3,50,000 and <= 4,00,000	2,804	105	3.74
>4,00,000 and <= 4,50,000	2,521	107	4.24
>4,50,000 and <= 5,00,000	2,288	109	4.76
>5,00,000 and <= 5,50,000	2,081	109	5.24
>5,50,000 and <= 9,50,000	10,371	752	7.25
>9,50,000 and <= 10,00,000	893	87	9.74
>10,00,000 and <=15,00,000	6,589	809	12.28
>15,00,000 and <= 20,00,000	4,120	714	17.33
>20,00,000 and <= 25,00,000	3,051	683	22.39
>25,00,000 and <= 50,00,000	7,490	2,651	35.39
>50,00,000 and <= 1,00,00,000	4,953	3,481	70.28
>1,00,00,000 and <=5,00,00,000	6,014	12,845	213.58
>5,00,00,000 and <=10,00,00,000	1,107	7,749	700.00
>10,00,00,000 and <=25,00,00,000	823	12,693	1,542.28
>25,00,00,000 and <=50,00,00,000	301	10,646	3,536.88
>50,00,00,000 and <=100,00,00,000	173	12,136	7,015.03
>100,00,00,000 and <=500,00,00,000	162	33,030	20,388.89
>500,00,00,000	38	50,826	1,33,752.63
<b>Total</b>	<b>7,92,268</b>	<b>1,50,237</b>	

### Notes

1. Total Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

## 6.9 Company- Range of Returned Income (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	4,35,575	-	-
>0 and <=1,50,000	1,26,109	554	0.44
>150,000 and <= 2,00,000	13,188	229	1.74
>2,00,000 and <=2,50,000	10,723	240	2.24
>2,50,000 and <= 3,50,000	17,144	511	2.98
>3,50,000 and <= 4,00,000	6,836	256	3.74
>4,00,000 and <= 4,50,000	6,129	260	4.24
>4,50,000 and <= 5,00,000	5,661	269	4.75
>5,00,000 and <= 5,50,000	5,111	268	5.24
>5,50,000 and <= 9,50,000	29,141	2,131	7.31
>9,50,000 and <= 10,00,000	2,725	266	9.76
>10,00,000 and <=15,00,000	20,891	2,573	12.32
>15,00,000 and <= 20,00,000	14,088	2,445	17.36
>20,00,000 and <= 25,00,000	10,296	2,305	22.39
>25,00,000 and <= 50,00,000	27,547	9,790	35.54
>50,00,000 and <= 1,00,00,000	22,194	15,971	71.96
>1,00,00,000 and <=5,00,00,000	25,513	56,730	222.36
>5,00,00,000 and <=10,00,00,000	5,384	38,164	708.84
>10,00,00,000 and <=25,00,00,000	4,008	62,858	1,568.31
>25,00,00,000 and <=50,00,00,000	1,734	60,340	3,479.82
>50,00,00,000 and <=100,00,00,000	1,057	73,826	6,984.48
>100,00,00,000 and <=500,00,00,000	940	1,95,418	20,789.15
>500,00,00,000	274	6,28,230	2,29,281.02
<b>Total</b>	<b>7,92,268</b>	<b>11,53,634</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

## 6.10 Company- Range of Tax Payable (AY 2017-18)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	3,85,888	-	-
>0 and <=1,50,000	2,18,643	800	0.37
>150,000 and <= 2,00,000	17,323	301	1.74
>2,00,000 and <=2,50,000	13,307	298	2.24
>2,50,000 and <= 3,50,000	19,743	586	2.97
>3,50,000 and <= 4,00,000	7,602	285	3.75
>4,00,000 and <= 4,50,000	6,655	283	4.25
>4,50,000 and <= 5,00,000	5,732	272	4.75
>5,00,000 and <= 5,50,000	5,158	270	5.23
>5,50,000 and <= 9,50,000	27,341	1,987	7.27
>9,50,000 and <= 10,00,000	2,343	228	9.73
>10,00,000 and <=15,00,000	16,684	2,048	12.28
>15,00,000 and <= 20,00,000	10,611	1,838	17.32
>20,00,000 and <= 25,00,000	6,969	1,563	22.43
>25,00,000 and <= 50,00,000	16,840	5,919	35.15
>50,00,000 and <= 1,00,00,000	11,769	8,296	70.49
>1,00,00,000 and <=5,00,00,000	13,591	29,053	213.77
>5,00,00,000 and <=10,00,00,000	2,547	17,861	701.26
>10,00,00,000 and <=25,00,00,000	1,881	28,994	1,541.41
>25,00,00,000 and <=50,00,00,000	763	26,621	3,488.99
>50,00,00,000 and <=100,00,00,000	412	28,669	6,958.50
>100,00,00,000 and <=500,00,00,000	372	75,280	20,236.56
>500,00,00,000	94	1,64,269	1,74,754.26
<b>Total</b>	<b>7,92,268</b>	<b>3,95,721</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **7. Type of Business**

## 7.1 Type of Business –Corporate and Non- corporate Taxpayers (AY 2017-18)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
101	Manufacturing Industry [Agro-based industries]	13,173	54,418	67,591
102	Manufacturing Industry [Automobile and Auto parts]	5,313	20,891	26,204
103	Manufacturing Industry [Cement]	788	3,170	3,958
104	Manufacturing Industry [Diamond cutting]	507	22,346	22,853
105	Manufacturing Industry [Drugs and Pharmaceuticals]	7,141	15,842	22,983
106	Manufacturing Industry [Electronics including Computer Hardware]	2,970	12,874	15,844
107	Manufacturing Industry [Engineering goods]	11,254	62,017	73,271
108	Manufacturing Industry [Fertilizers, Chemicals, Paints]	4,354	9,500	13,854
109	Manufacturing Industry [Flour and Rice Mills]	1,838	20,590	22,428
110	Manufacturing Industry [Food Processing units]	4,333	21,206	25,539
111	Manufacturing Industry [Marble and Granite]	2,387	12,902	15,289
112	Manufacturing Industry [Paper]	1,556	6,172	7,728
113	Manufacturing Industry [Petroleum and Petrochemicals]	750	3,460	4,210
114	Manufacturing Industry [Power and energy]	6,881	2,127	9,008
115	Manufacturing Industry [Printing and publishing]	3,112	29,897	33,009
116	Manufacturing Industry [Rubber]	1,028	3,959	4,987
117	Manufacturing Industry [Steel]	4,678	9,392	14,070
118	Manufacturing Industry [Sugar]	418	597	1,015
119	Manufacturing Industry [Tea,Coffee]	1,250	4,021	5,271
120	Manufacturing Industry [Textiles,Handloom,Power looms]	10,899	2,12,086	2,22,985
121	Manufacturing Industry [Tobacco]	303	2,137	2,440
122	Manufacturing Industry [Tyre]	155	1,475	1,630
123	Manufacturing Industry [Vanaspati and Edible Oils]	681	2,721	3,402
124	Manufacturing Industry [Others]	64,279	6,59,245	7,23,524
201	Trading [Chain stores]	810	24,903	25,713
202	Trading [Retailers]	24,633	48,42,333	48,66,966
203	Trading [Wholesalers]	32,777	9,06,839	9,39,616
204	Trading [Others]	1,17,805	34,10,815	35,28,620
301	Commision Agents [General Commision Agents]	4,943	10,49,878	10,54,821

<b>Code</b>	<b>Type of Business</b>	<b>Corporate Taxpayers</b>	<b>Non-corporate Taxpayers</b>	<b>Total Taxpayers</b>
401	Builders [Builders]	25,986	57,236	83,222
402	Builders [Estate agents]	5,015	26,671	31,686
403	Builders [Property Developers]	35,806	46,584	82,390
404	Builders [Others]	24,562	69,484	94,046
501	Contractors [Civil contractors]	15,893	5,92,158	6,08,051
502	Contractors [Excise contractors]	38	3,000	3,038
503	Contractors [Forest contractors]	6	1,998	2,004
504	Contractors [Mining contractors]	1,193	5,827	7,020
505	Contractors [Others]	17,630	15,63,005	15,80,635
601	Professionals [Chartered Accountants, Auditors, etc.]	154	1,02,895	1,03,049
602	Professionals [Fashion designers]	125	14,375	14,500
603	Professionals [Legal professionals]	479	2,55,600	2,56,079
604	Professionals [Medical professionals]	2,541	4,19,379	4,21,920
605	Professionals [Nursing Homes]	1,353	11,652	13,005
606	Professionals [Specialty hospitals]	1,734	4,601	6,335
607	Professionals [Others]	8,076	12,76,894	12,84,970
701	Service Sector [Advertisement agencies]	4,149	19,625	23,774
702	Service Sector [Beauty Parlours]	499	1,01,755	1,02,254
703	Service Sector [Consultancy Services]	25,841	1,75,475	2,01,316
704	Service Sector [Courier agencies]	778	12,523	13,301
705	Service Sector [Computer Training/Educational and Coaching institutes]	5,527	1,25,369	1,30,896
706	Service Sector [Forex Dealers]	1,166	753	1,919
707	Service Sector [Hospitality services]	7,057	25,305	32,362
708	Service Sector [Hotels]	9,168	78,826	87,994
709	Service Sector [I.T. enabled services, BPO service provides]	23,101	22,921	46,022
710	Service Sector [Security agencies]	3,166	14,222	17,388
711	Service Sector [Software development agencies]	18,137	12,466	30,603
712	Service Sector [Transporters]	6,112	3,29,301	3,35,413
713	Service Sector [Travel agents, tour operators]	6,672	96,202	1,02,874
714	Service Sector [Others]	1,06,161	28,00,496	29,06,657
801	Financial Service Sector [Banking Companies]	282	4,063	4,345

<b>Code</b>	<b>Type of Business</b>	<b>Corporate Taxpayers</b>	<b>Non-corporate Taxpayers</b>	<b>Total Taxpayers</b>
802	Financial Service Sector [Chit Funds]	3,916	1,327	5,243
803	Financial Service Sector [Financial Institutions]	726	4,826	5,552
804	Financial Service Sector [Financial Service providers]	3,189	17,654	20,843
805	Financial Service Sector [Leasing Companies]	612	562	1,174
806	Financial Service Sector [Money Lenders]	384	89,992	90,376
807	Financial Service Sector [Non Banking Finance Companies]	9,479	1,670	11,149
808	Financial Service Sector [Share Brokers, sub-brokers, etc.]	4,014	14,006	18,020
809	Financial Service Sector [Others]	17,826	84,181	1,02,007
901	Entertainment Industry [Cable T.V. productions]	501	5,138	5,639
902	Entertainment Industry [Film distribution]	448	1,343	1,791
903	Entertainment Industry [Film laboratories]	55	477	532
904	Entertainment Industry [Motion Picture producers]	939	1,573	2,512
905	Entertainment Industry [Television Channels]	511	1,588	2,099
906	Entertainment Industry [Others]	6,251	94,436	1,00,687
XXXX	Others	53,994	14,55,055	15,09,049
	<b>Total</b>	<b>7,92,268</b>	<b>2,14,72,302</b>	<b>2,22,64,570</b>