

Income Tax Department

**Income Tax Return Statistics**  
**Assessment Year 2022-23**

Version 1

September 2023

## Document Version Control

<b>Version</b>	<b>Month</b>	<b>Remarks</b>
1.0	September 2023	The statistics were generated from e-filed returns (digitally signed, e-Verified or where ITRV has been received) captured in system up to 31 <sup>st</sup> August 2023.

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## Overview

### Objective

The objective of publishing these 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. **7,25,83,019** e-returns were checked against consistency rules and **7,25,78,080** 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: Salary income is shown by Individual category of assesses.
- iii. Rule 3: Gross Total Income (GTI) $\geq$ 0
- iv. Rule 4: 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)
- v. Rule 5: Return Income = Gross Total Income (GTI) - Deduction u/s Chapter VIA – Deduction u/s 10A or 10AA (wherever applicable)
- vi. Rule 6: Tax Payable  $\geq$ 0

## Status wise distribution of returns and key values

The status wise distribution of **7,25,78,080** returns selected (after applying consistency rules) for statistical analysis is as under:

Individual	6,85,44,147
HUF	12,31,205
Firm	14,83,050
AOP/BOI	1,16,950
Companies	10,21,520
Others	1,81,208
<b>Total</b>	<b>7,25,78,080</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	29,59,016.86	-	-	-	-	-	<b>29,59,016.86</b>
House Property Income	56,758.01	5,490.42	7,092.85	484.35	17,324.45	636.91	<b>87,786.98</b>
Business Income	14,84,351.26	23,356.82	2,12,984.02	23,628.70	24,35,385.97	27,951.87	<b>42,07,658.63</b>
Long Term Capital Gains	2,49,512.64	7,124.49	30,325.04	73,025.22	3,53,815.31	1,05,958.53	<b>8,19,761.24</b>
Short Term Capital Gains	79,839.40	3,378.64	6,948.33	16,695.26	93,875.53	22,213.25	<b>2,22,950.40</b>
Other Sources Income	6,02,332.28	27,551.87	12,000.88	14,767.82	4,70,099.83	30,577.23	<b>11,57,329.90</b>
<b>Total (Addition of above)</b>	<b>54,31,810.44</b>	<b>66,902.25</b>	<b>2,69,351.11</b>	<b>1,28,601.34</b>	<b>33,70,501.08</b>	<b>1,87,337.79</b>	<b>94,54,504.01</b>
Total Loss Setoff	-61,821.99	-1,708.86	-15,733.70	-17,383.07	-3,68,415.96	-36,768.46	<b>-5,01,832.05</b>
<b>Gross Total Income</b>	<b>53,69,988.45</b>	<b>65,193.39</b>	<b>2,53,617.42</b>	<b>1,11,218.27</b>	<b>30,02,085.12</b>	<b>1,50,569.33</b>	<b>89,52,671.97</b>
Return Income	47,78,353.95	61,409.01	2,43,497.66	1,09,338.81	27,50,993.70	1,37,593.71	<b>80,81,186.85</b>
Aggregate Tax Liability	5,71,307.25	6,583.17	79,421.60	19,598.07	6,26,674.39	23,569.43	<b>13,27,153.91</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 2022-23)

Range	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	14,40,519	-	-
>0 and <=1,50,000	36,65,059	25,824.48	0.70
>150,000 and <= 2,00,000	14,92,803	26,370.58	1.77
>2,00,000 and <=2,50,000	35,52,175	83,304.27	2.35
>2,50,000 and <= 3,50,000	62,43,204	1,89,522.01	3.04
>3,50,000 and <= 4,00,000	44,65,929	1,67,744.09	3.76
>4,00,000 and <= 4,50,000	62,78,270	2,67,153.88	4.26
>4,50,000 and <= 5,00,000	1,03,65,168	4,96,611.15	4.79
>5,00,000 and <= 5,50,000	51,70,463	2,70,320.87	5.23
>5,50,000 and <= 9,50,000	1,82,92,350	12,76,062.50	6.98
>9,50,000 and <= 10,00,000	9,66,002	94,141.82	9.75
>10,00,000 and <=15,00,000	52,98,300	6,37,093.49	12.02
>15,00,000 and <= 20,00,000	19,90,742	3,41,570.26	17.16
>20,00,000 and <= 25,00,000	9,81,742	2,18,670.74	22.27
>25,00,000 and <= 50,00,000	15,87,117	5,37,118.60	33.84
>50,00,000 and <= 1,00,00,000	4,84,073	3,30,181.60	68.21
>1,00,00,000 and <=5,00,00,000	2,51,587	4,82,187.08	191.66
>5,00,00,000 and <=10,00,00,000	23,632	1,64,476.26	695.99
>10,00,00,000 and <=25,00,00,000	15,239	2,36,150.72	1,549.65
>25,00,00,000 and <=50,00,00,000	5,940	2,06,926.87	3,483.62
>50,00,00,000 and <=100,00,00,000	3,452	2,38,858.00	6,919.41
>100,00,00,000 and <=500,00,00,000	3,410	7,04,128.03	20,648.92
>500,00,00,000	904	19,58,254.67	2,16,621.09
<b>Total</b>	<b>7,25,78,080</b>	<b>89,52,671.97</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 1.9 crore taxpayers paid taxes but did not file return for AY 2022-23.

## 1.2 All Taxpayers - Range of Salary Income (AY 2022-23)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	3,85,48,513	-	-
>0 and <=1,50,000	23,90,497	21,762.64	0.91
>150,000 and <= 2,00,000	14,25,323	25,608.69	1.80
>2,00,000 and <=2,50,000	16,22,756	37,413.09	2.31
>2,50,000 and <= 3,50,000	30,03,622	90,938.91	3.03
>3,50,000 and <= 4,00,000	15,88,359	59,588.12	3.75
>4,00,000 and <= 4,50,000	17,01,512	72,514.80	4.26
>4,50,000 and <= 5,00,000	15,63,444	74,487.21	4.76
>5,00,000 and <= 5,50,000	15,78,778	83,160.57	5.27
>5,50,000 and <= 9,50,000	1,07,44,735	7,75,778.24	7.22
>9,50,000 and <= 10,00,000	7,58,748	73,935.03	9.74
>10,00,000 and <=15,00,000	40,76,332	4,89,003.20	12.00
>15,00,000 and <= 20,00,000	14,57,638	2,50,000.53	17.15
>20,00,000 and <= 25,00,000	6,98,144	1,55,673.81	22.30
>25,00,000 and <= 50,00,000	10,71,147	3,57,143.02	33.34
>50,00,000 and <= 1,00,00,000	2,52,046	1,69,066.93	67.08
>1,00,00,000 and <=5,00,00,000	91,425	1,59,215.25	174.15
>5,00,00,000 and <=10,00,00,000	3,405	23,195.37	681.21
>10,00,00,000 and <=25,00,00,000	1,264	18,714.61	1,480.59
>25,00,00,000 and <=50,00,00,000	271	9,464.26	3,492.35
>50,00,00,000 and <=100,00,00,000	89	5,987.68	6,727.73
>100,00,00,000 and <=500,00,00,000	32	6,364.91	19,890.36
>500,00,00,000	-	-	-
<b>Total</b>	<b>7,25,78,080</b>	<b>29,59,016.86</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 2022-23)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (in Lakh INR)
< 0	53,21,331	-64,078.48	-1.20
= 0	6,24,98,980	-	-
>0 and <=1,50,000	23,95,217	18,508.92	0.77
>150,000 and <= 2,00,000	5,55,201	9,550.81	1.72
>2,00,000 and <=2,50,000	3,81,843	8,483.63	2.22
>2,50,000 and <= 3,50,000	5,18,804	15,248.13	2.94
>3,50,000 and <= 4,00,000	1,48,008	5,540.47	3.74
>4,00,000 and <= 4,50,000	1,32,622	5,608.81	4.23
>4,50,000 and <= 5,00,000	1,02,087	4,845.63	4.75
>5,00,000 and <= 5,50,000	74,678	3,903.99	5.23
>5,50,000 and <= 9,50,000	2,53,336	17,823.63	7.04
>9,50,000 and <= 10,00,000	14,073	1,371.65	9.75
>10,00,000 and <=15,00,000	84,180	10,122.91	12.03
>15,00,000 and <= 20,00,000	29,903	5,151.56	17.23
>20,00,000 and <= 25,00,000	16,993	3,787.19	22.29
>25,00,000 and <= 50,00,000	30,956	10,618.84	34.30
>50,00,000 and <= 1,00,00,000	12,511	8,546.18	68.31
>1,00,00,000 and <=5,00,00,000	6,713	12,309.64	183.37
>5,00,00,000 and <=10,00,00,000	391	2,692.72	688.68
>10,00,00,000 and <=25,00,00,000	181	2,577.30	1,423.92
>25,00,00,000 and <=50,00,00,000	42	1,437.01	3,421.46
>50,00,00,000 and <=100,00,00,000	20	1,266.49	6,332.44
>100,00,00,000 and <=500,00,00,000	8	1,043.76	13,046.95
>500,00,00,000	2	1,426.20	71,309.86
<b>Total</b>	<b>7,25,78,080</b>	<b>87,786.98</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 and 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 2022-23)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	
= 0	4,03,53,472	-	-
>0 and <=1,50,000	36,25,388	24,815.91	0.68
>150,000 and <= 2,00,000	12,33,350	21,708.62	1.76
>2,00,000 and <=2,50,000	24,73,983	57,536.63	2.33
>2,50,000 and <= 3,50,000	40,15,079	1,22,064.08	3.04
>3,50,000 and <= 4,00,000	28,44,903	1,06,899.21	3.76
>4,00,000 and <= 4,50,000	38,79,888	1,64,854.14	4.25
>4,50,000 and <= 5,00,000	61,77,295	2,95,589.00	4.79
>5,00,000 and <= 5,50,000	19,42,042	1,01,627.47	5.23
>5,50,000 and <= 9,50,000	41,96,374	2,81,642.20	6.71
>9,50,000 and <= 10,00,000	1,51,837	14,812.33	9.76
>10,00,000 and <=15,00,000	7,25,468	87,330.65	12.04
>15,00,000 and <= 20,00,000	2,86,371	49,231.75	17.19
>20,00,000 and <= 25,00,000	1,54,954	34,612.63	22.34
>25,00,000 and <= 50,00,000	2,67,904	93,214.14	34.79
>50,00,000 and <= 1,00,00,000	1,23,510	86,961.85	70.41
>1,00,00,000 and <=5,00,00,000	93,716	1,94,571.77	207.62
>5,00,00,000 and <=10,00,00,000	13,748	96,391.48	701.13
>10,00,00,000 and <=25,00,00,000	9,984	1,55,564.24	1,558.14
>25,00,00,000 and <=50,00,00,000	3,948	1,37,633.60	3,486.16
>50,00,00,000 and <=100,00,00,000	2,239	1,55,189.78	6,931.21
>100,00,00,000 and <=500,00,00,000	2,035	4,21,482.89	20,711.69
>500,00,00,000	592	15,03,924.26	2,54,041.26
<b>Total</b>	<b>7,25,78,080</b>	<b>42,07,658.63</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 2022-23)

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	6,89,31,463	-	-
>0 and <=1,50,000	25,11,974	10,367.22	0.41
>150,000 and <= 2,00,000	1,79,274	3,109.35	1.73
>2,00,000 and <=2,50,000	1,28,899	2,886.17	2.24
>2,50,000 and <= 3,50,000	1,74,323	5,158.34	2.96
>3,50,000 and <= 4,00,000	60,511	2,262.51	3.74
>4,00,000 and <= 4,50,000	48,622	2,062.92	4.24
>4,50,000 and <= 5,00,000	40,517	1,922.62	4.75
>5,00,000 and <= 5,50,000	33,748	1,769.48	5.24
>5,50,000 and <= 9,50,000	1,59,998	11,526.87	7.20
>9,50,000 and <= 10,00,000	12,466	1,215.33	9.75
>10,00,000 and <=15,00,000	84,038	10,272.94	12.22
>15,00,000 and <= 20,00,000	46,856	8,103.78	17.30
>20,00,000 and <= 25,00,000	29,921	6,683.18	22.34
>25,00,000 and <= 50,00,000	64,894	22,672.79	34.94
>50,00,000 and <= 1,00,00,000	33,946	23,659.13	69.70
>1,00,00,000 and <=5,00,00,000	27,463	55,644.24	202.62
>5,00,00,000 and <=10,00,00,000	3,553	24,836.70	699.03
>10,00,00,000 and <=25,00,00,000	2,592	40,208.07	1,551.24
>25,00,00,000 and <=50,00,00,000	1,161	40,859.37	3,519.33
>50,00,00,000 and <=100,00,00,000	743	52,647.03	7,085.74
>100,00,00,000 and <=500,00,00,000	897	1,91,788.39	21,381.09
>500,00,00,000	221	3,00,104.80	1,35,794.03
<b>Total</b>	<b>7,25,78,080</b>	<b>8,19,761.24</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 2022-23)

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	6,74,39,828	-	-
>0 and <=1,50,000	43,67,811	11,654.79	0.27
>150,000 and <= 2,00,000	1,54,051	2,670.59	1.73
>2,00,000 and <=2,50,000	1,05,001	2,348.90	2.24
>2,50,000 and <= 3,50,000	1,33,251	3,938.75	2.96
>3,50,000 and <= 4,00,000	44,409	1,661.23	3.74
>4,00,000 and <= 4,50,000	35,241	1,494.96	4.24
>4,50,000 and <= 5,00,000	29,441	1,397.02	4.75
>5,00,000 and <= 5,50,000	23,448	1,229.32	5.24
>5,50,000 and <= 9,50,000	1,02,951	7,363.92	7.15
>9,50,000 and <= 10,00,000	7,306	712.08	9.75
>10,00,000 and <=15,00,000	45,677	5,551.20	12.15
>15,00,000 and <= 20,00,000	22,838	3,940.33	17.25
>20,00,000 and <= 25,00,000	13,676	3,050.02	22.30
>25,00,000 and <= 50,00,000	26,544	9,184.20	34.60
>50,00,000 and <= 1,00,00,000	12,778	8,883.08	69.52
>1,00,00,000 and <=5,00,00,000	10,258	20,864.12	203.39
>5,00,00,000 and <=10,00,00,000	1,579	11,015.85	697.65
>10,00,00,000 and <=25,00,00,000	1,030	15,867.79	1,540.56
>25,00,00,000 and <=50,00,00,000	442	15,503.83	3,507.65
>50,00,00,000 and <=100,00,00,000	267	18,447.25	6,909.08
>100,00,00,000 and <=500,00,00,000	223	41,212.31	18,480.85
>500,00,00,000	30	34,958.88	1,16,529.61
<b>Total</b>	<b>7,25,78,080</b>	<b>2,22,950.40</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 2022-23)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	2,01,73,458	-	-
>0 and <=1,50,000	4,04,59,673	1,17,117.39	0.29
>150,000 and <= 2,00,000	23,91,824	41,611.45	1.74
>2,00,000 and <=2,50,000	20,84,700	47,221.50	2.27
>2,50,000 and <= 3,50,000	26,86,304	79,471.31	2.96
>3,50,000 and <= 4,00,000	9,85,650	36,870.99	3.74
>4,00,000 and <= 4,50,000	8,29,305	35,170.21	4.24
>4,50,000 and <= 5,00,000	8,66,722	41,320.27	4.77
>5,00,000 and <= 5,50,000	4,07,512	21,294.38	5.23
>5,50,000 and <= 9,50,000	10,78,176	74,556.88	6.92
>9,50,000 and <= 10,00,000	52,316	5,098.62	9.75
>10,00,000 and <=15,00,000	2,76,024	33,167.07	12.02
>15,00,000 and <= 20,00,000	1,01,710	17,464.92	17.17
>20,00,000 and <= 25,00,000	49,475	10,997.72	22.23
>25,00,000 and <= 50,00,000	76,664	26,041.99	33.97
>50,00,000 and <= 1,00,00,000	28,449	19,555.54	68.74
>1,00,00,000 and <=5,00,00,000	21,269	43,352.09	203.83
>5,00,00,000 and <=10,00,00,000	3,410	23,987.18	703.44
>10,00,00,000 and <=25,00,00,000	2,717	42,440.65	1,562.04
>25,00,00,000 and <=50,00,00,000	1,150	40,437.82	3,516.33
>50,00,00,000 and <=100,00,00,000	729	50,959.66	6,990.35
>100,00,00,000 and <=500,00,00,000	705	1,40,421.10	19,917.89
>500,00,00,000	138	2,08,771.17	1,51,283.46
<b>Total</b>	<b>7,25,78,080</b>	<b>11,57,329.90</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 2022-23)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	5,62,61,892	-	-
>0 and <=1,50,000	1,30,09,838	36,881.75	0.28
>150,000 and <= 2,00,000	6,64,904	11,544.24	1.74
>2,00,000 and <=2,50,000	5,10,812	11,477.88	2.25
>2,50,000 and <= 3,50,000	6,60,823	19,522.27	2.95
>3,50,000 and <= 4,00,000	2,26,262	8,463.20	3.74
>4,00,000 and <= 4,50,000	1,80,836	7,668.77	4.24
>4,50,000 and <= 5,00,000	1,49,329	7,085.48	4.74
>5,00,000 and <= 5,50,000	1,15,296	6,041.18	5.24
>5,50,000 and <= 9,50,000	4,41,093	31,173.06	7.07
>9,50,000 and <= 10,00,000	26,656	2,597.66	9.75
>10,00,000 and <=15,00,000	1,51,108	18,237.27	12.07
>15,00,000 and <= 20,00,000	60,528	10,406.75	17.19
>20,00,000 and <= 25,00,000	31,639	7,047.44	22.27
>25,00,000 and <= 50,00,000	51,654	17,620.97	34.11
>50,00,000 and <= 1,00,00,000	19,929	13,648.54	68.49
>1,00,00,000 and <=5,00,00,000	12,479	24,561.96	196.83
>5,00,00,000 and <=10,00,00,000	1,472	10,236.14	695.39
>10,00,00,000 and <=25,00,00,000	910	13,890.79	1,526.46
>25,00,00,000 and <=50,00,00,000	313	10,809.32	3,453.46
>50,00,00,000 and <=100,00,00,000	181	12,723.70	7,029.67
>100,00,00,000 and <=500,00,00,000	113	22,696.91	20,085.76
>500,00,00,000	13	10,623.99	81,723.04
<b>Total</b>	<b>7,25,78,080</b>	<b>3,14,959.28</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 "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. 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 2022-23)

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	6,90,64,549	-	-
>0 and <=1,50,000	21,69,789	12,270.34	0.57
>150,000 and <= 2,00,000	8,67,422	16,504.49	1.90
>2,00,000 and <=2,50,000	80,682	1,779.97	2.21
>2,50,000 and <= 3,50,000	82,045	2,422.90	2.95
>3,50,000 and <= 4,00,000	28,032	1,048.94	3.74
>4,00,000 and <= 4,50,000	23,365	991.27	4.24
>4,50,000 and <= 5,00,000	19,734	936.29	4.74
>5,00,000 and <= 5,50,000	16,388	859.01	5.24
>5,50,000 and <= 9,50,000	77,366	5,572.11	7.20
>9,50,000 and <= 10,00,000	6,088	593.66	9.75
>10,00,000 and <=15,00,000	39,322	4,801.99	12.21
>15,00,000 and <= 20,00,000	21,776	3,769.49	17.31
>20,00,000 and <= 25,00,000	13,758	3,071.24	22.32
>25,00,000 and <= 50,00,000	29,149	10,172.82	34.90
>50,00,000 and <= 1,00,00,000	16,551	11,551.99	69.80
>1,00,00,000 and <=5,00,00,000	15,567	32,958.39	211.72
>5,00,00,000 and <=10,00,00,000	2,568	18,031.26	702.15
>10,00,00,000 and <=25,00,00,000	2,009	31,461.47	1,566.03
>25,00,00,000 and <=50,00,00,000	825	28,783.70	3,488.93
>50,00,00,000 and <=100,00,00,000	510	36,060.85	7,070.75
>100,00,00,000 and <=500,00,00,000	471	95,958.36	20,373.32
>500,00,00,000	114	1,82,231.52	1,59,852.21
<b>Total</b>	<b>7,25,78,080</b>	<b>5,01,832.05</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 2022-23)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	17,55,569	-	-
>0 and <=1,50,000	39,45,495	29,135.34	0.74
>150,000 and <= 2,00,000	17,88,423	31,621.32	1.77
>2,00,000 and <=2,50,000	40,35,407	94,072.05	2.33
>2,50,000 and <= 3,50,000	77,26,888	2,35,426.57	3.05
>3,50,000 and <= 4,00,000	56,90,035	2,13,813.24	3.76
>4,00,000 and <= 4,50,000	82,88,014	3,53,066.96	4.26
>4,50,000 and <= 5,00,000	1,93,29,926	9,32,325.39	4.82
>5,00,000 and <= 5,50,000	22,08,976	1,15,707.32	5.24
>5,50,000 and <= 9,50,000	91,28,449	6,52,745.33	7.15
>9,50,000 and <= 10,00,000	6,63,946	64,738.40	9.75
>10,00,000 and <=15,00,000	35,21,147	4,25,677.08	12.09
>15,00,000 and <= 20,00,000	15,49,747	2,66,416.46	17.19
>20,00,000 and <= 25,00,000	8,27,201	1,84,397.61	22.29
>25,00,000 and <= 50,00,000	13,92,489	4,75,390.91	34.14
>50,00,000 and <= 1,00,00,000	4,34,850	3,00,958.82	69.21
>1,00,00,000 and <=5,00,00,000	2,40,430	4,64,992.55	193.40
>5,00,00,000 and <=10,00,00,000	22,982	1,60,175.87	696.96
>10,00,00,000 and <=25,00,00,000	14,858	2,30,333.56	1,550.23
>25,00,00,000 and <=50,00,00,000	5,791	2,01,372.91	3,477.34
>50,00,00,000 and <=100,00,00,000	3,328	2,29,686.44	6,901.64
>100,00,00,000 and <=500,00,00,000	3,277	6,76,873.89	20,655.29
>500,00,00,000	852	17,42,258.82	2,04,490.47
<b>Total</b>	<b>7,25,78,080</b>	<b>80,81,186.85</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 2022-23)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	4,39,01,814	-	-
>0 and <=1,50,000	2,18,73,275	83,585.61	0.38
>150,000 and <= 2,00,000	12,91,224	22,392.11	1.73
>2,00,000 and <=2,50,000	8,91,902	19,950.45	2.24
>2,50,000 and <= 3,50,000	11,82,540	34,966.69	2.96
>3,50,000 and <= 4,00,000	4,06,235	15,197.17	3.74
>4,00,000 and <= 4,50,000	3,31,003	14,042.77	4.24
>4,50,000 and <= 5,00,000	2,80,353	13,300.92	4.74
>5,00,000 and <= 5,50,000	2,38,214	12,490.28	5.24
>5,50,000 and <= 9,50,000	10,49,199	75,085.66	7.16
>9,50,000 and <= 10,00,000	70,495	6,869.20	9.74
>10,00,000 and <=15,00,000	3,92,552	46,845.87	11.93
>15,00,000 and <= 20,00,000	1,80,623	31,515.30	17.45
>20,00,000 and <= 25,00,000	1,15,875	25,826.55	22.29
>25,00,000 and <= 50,00,000	2,03,562	69,780.99	34.28
>50,00,000 and <= 1,00,00,000	87,995	60,116.01	68.32
>1,00,00,000 and <=5,00,00,000	64,145	1,26,543.23	197.28
>5,00,00,000 and <=10,00,00,000	8,089	56,098.11	693.51
>10,00,00,000 and <=25,00,00,000	5,217	80,027.51	1,533.98
>25,00,00,000 and <=50,00,00,000	1,881	65,340.75	3,473.72
>50,00,00,000 and <=100,00,00,000	977	67,439.23	6,902.68
>100,00,00,000 and <=500,00,00,000	780	1,56,117.91	20,015.12
>500,00,00,000	130	2,43,621.59	1,87,401.22
<b>Total</b>	<b>7,25,78,080</b>	<b>13,27,153.91</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– Range of Gross Total Income (AY 2022-23)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	2,49,567	-	-
>0 and <=1,50,000	27,58,957	21,441.99	0.78
>150,000 and <= 2,00,000	13,56,845	23,992.50	1.77
>2,00,000 and <=2,50,000	31,89,012	74,734.62	2.34
>2,50,000 and <= 3,50,000	59,55,691	1,81,166.05	3.04
>3,50,000 and <= 4,00,000	43,68,294	1,64,078.02	3.76
>4,00,000 and <= 4,50,000	61,91,073	2,63,458.22	4.26
>4,50,000 and <= 5,00,000	1,02,80,041	4,92,549.21	4.79
>5,00,000 and <= 5,50,000	51,07,054	2,67,005.91	5.23
>5,50,000 and <= 9,50,000	1,80,18,368	12,56,416.31	6.97
>9,50,000 and <= 10,00,000	9,43,662	91,962.36	9.75
>10,00,000 and <=15,00,000	51,61,244	6,20,448.18	12.02
>15,00,000 and <= 20,00,000	19,22,247	3,29,748.83	17.15
>20,00,000 and <= 25,00,000	9,39,484	2,09,231.82	22.27
>25,00,000 and <= 50,00,000	14,88,968	5,02,434.93	33.74
>50,00,000 and <= 1,00,00,000	4,17,641	2,82,418.36	67.62
>1,00,00,000 and <=5,00,00,000	1,80,817	3,26,413.97	180.52
>5,00,00,000 and <=10,00,00,000	9,348	63,691.57	681.34
>10,00,00,000 and <=25,00,00,000	4,022	60,026.28	1,492.45
>25,00,00,000 and <=50,00,00,000	1,089	37,352.58	3,429.99
>50,00,00,000 and <=100,00,00,000	425	28,869.77	6,792.89
>100,00,00,000 and <=500,00,00,000	274	51,977.61	18,969.93
>500,00,00,000	24	20,569.35	85,705.61
<b>Total</b>	<b>6,85,44,147</b>	<b>53,69,988.45</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 2022-23)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	3,45,14,580	-	-
>0 and <=1,50,000	23,90,497	21,762.64	0.91
>150,000 and <= 2,00,000	14,25,323	25,608.69	1.80
>2,00,000 and <=2,50,000	16,22,756	37,413.09	2.31
>2,50,000 and <= 3,50,000	30,03,622	90,938.91	3.03
>3,50,000 and <= 4,00,000	15,88,359	59,588.12	3.75
>4,00,000 and <= 4,50,000	17,01,512	72,514.80	4.26
>4,50,000 and <= 5,00,000	15,63,444	74,487.21	4.76
>5,00,000 and <= 5,50,000	15,78,778	83,160.57	5.27
>5,50,000 and <= 9,50,000	1,07,44,735	7,75,778.24	7.22
>9,50,000 and <= 10,00,000	7,58,748	73,935.03	9.74
>10,00,000 and <=15,00,000	40,76,332	4,89,003.20	12.00
>15,00,000 and <= 20,00,000	14,57,638	2,50,000.53	17.15
>20,00,000 and <= 25,00,000	6,98,144	1,55,673.81	22.30
>25,00,000 and <= 50,00,000	10,71,147	3,57,143.02	33.34
>50,00,000 and <= 1,00,00,000	2,52,046	1,69,066.93	67.08
>1,00,00,000 and <=5,00,00,000	91,425	1,59,215.25	174.15
>5,00,00,000 and <=10,00,00,000	3,405	23,195.37	681.21
>10,00,00,000 and <=25,00,00,000	1,264	18,714.61	1,480.59
>25,00,00,000 and <=50,00,00,000	271	9,464.26	3,492.35
>50,00,00,000 and <=100,00,00,000	89	5,987.68	6,727.73
>100,00,00,000 and <=500,00,00,000	32	6,364.91	19,890.36
>500,00,00,000	-	-	-
<b>Total</b>	<b>6,85,44,147</b>	<b>29,59,016.86</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 2022-23)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	53,20,848	-64,071.91	-1.20
= 0	5,86,94,046	-	-
>0 and <=1,50,000	23,20,072	17,922.55	0.77
>150,000 and <= 2,00,000	5,33,838	9,182.35	1.72
>2,00,000 and <=2,50,000	3,62,320	8,043.83	2.22
>2,50,000 and <= 3,50,000	4,94,914	14,541.10	2.94
>3,50,000 and <= 4,00,000	1,39,909	5,236.69	3.74
>4,00,000 and <= 4,50,000	1,24,887	5,281.53	4.23
>4,50,000 and <= 5,00,000	96,393	4,575.64	4.75
>5,00,000 and <= 5,50,000	69,595	3,638.10	5.23
>5,50,000 and <= 9,50,000	2,29,732	16,124.69	7.02
>9,50,000 and <= 10,00,000	12,506	1,218.87	9.75
>10,00,000 and <=15,00,000	72,788	8,742.70	12.01
>15,00,000 and <= 20,00,000	24,925	4,290.03	17.21
>20,00,000 and <= 25,00,000	13,609	3,032.65	22.28
>25,00,000 and <= 50,00,000	22,906	7,795.30	34.03
>50,00,000 and <= 1,00,00,000	7,743	5,232.58	67.58
>1,00,00,000 and <=5,00,00,000	3,013	5,020.62	166.63
>5,00,00,000 and <=10,00,00,000	72	480.36	667.17
>10,00,00,000 and <=25,00,00,000	29	410.49	1,415.48
>25,00,00,000 and <=50,00,00,000	2	59.84	2,991.75
>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>6,85,44,147</b>	<b>56,758.01</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 2022-23)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	3,84,73,575	-	-
>0 and <=1,50,000	27,85,997	20,711.49	0.74
>150,000 and <= 2,00,000	11,09,501	19,543.77	1.76
>2,00,000 and <=2,50,000	22,48,626	52,297.51	2.33
>2,50,000 and <= 3,50,000	38,53,837	1,17,294.53	3.04
>3,50,000 and <= 4,00,000	27,84,265	1,04,625.07	3.76
>4,00,000 and <= 4,50,000	38,28,431	1,62,669.33	4.25
>4,50,000 and <= 5,00,000	61,28,130	2,93,247.09	4.79
>5,00,000 and <= 5,50,000	19,06,179	99,749.40	5.23
>5,50,000 and <= 9,50,000	40,26,170	2,69,352.13	6.69
>9,50,000 and <= 10,00,000	1,37,079	13,372.96	9.76
>10,00,000 and <=15,00,000	6,32,449	75,980.91	12.01
>15,00,000 and <= 20,00,000	2,33,177	40,030.36	17.17
>20,00,000 and <= 25,00,000	1,20,169	26,833.78	22.33
>25,00,000 and <= 50,00,000	1,82,140	62,859.21	34.51
>50,00,000 and <= 1,00,00,000	62,755	43,341.31	69.06
>1,00,00,000 and <=5,00,00,000	29,568	53,528.86	181.04
>5,00,00,000 and <=10,00,00,000	1,349	9,142.05	677.69
>10,00,00,000 and <=25,00,00,000	566	8,429.85	1,489.37
>25,00,00,000 and <=50,00,00,000	125	4,362.23	3,489.78
>50,00,00,000 and <=100,00,00,000	39	2,609.34	6,690.62
>100,00,00,000 and <=500,00,00,000	19	3,784.29	19,917.33
>500,00,00,000	1	585.78	58,578.11
<b>Total</b>	<b>6,85,44,147</b>	<b>14,84,351.26</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 2022-23)

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	6,50,45,146	-	-
>0 and <=1,50,000	24,36,994	9,996.39	0.41
>150,000 and <= 2,00,000	1,71,827	2,980.08	1.73
>2,00,000 and <=2,50,000	1,23,318	2,761.03	2.24
>2,50,000 and <= 3,50,000	1,66,690	4,932.32	2.96
>3,50,000 and <= 4,00,000	57,789	2,160.67	3.74
>4,00,000 and <= 4,50,000	46,301	1,964.41	4.24
>4,50,000 and <= 5,00,000	38,518	1,827.85	4.75
>5,00,000 and <= 5,50,000	32,052	1,680.56	5.24
>5,50,000 and <= 9,50,000	1,51,014	10,875.31	7.20
>9,50,000 and <= 10,00,000	11,700	1,140.62	9.75
>10,00,000 and <=15,00,000	78,492	9,591.49	12.22
>15,00,000 and <= 20,00,000	43,445	7,513.28	17.29
>20,00,000 and <= 25,00,000	27,485	6,138.48	22.33
>25,00,000 and <= 50,00,000	58,664	20,466.50	34.89
>50,00,000 and <= 1,00,00,000	29,320	20,378.81	69.50
>1,00,00,000 and <=5,00,00,000	21,417	42,126.22	196.70
>5,00,00,000 and <=10,00,00,000	2,040	14,071.55	689.78
>10,00,00,000 and <=25,00,00,000	1,195	18,139.67	1,517.96
>25,00,00,000 and <=50,00,00,000	388	13,349.40	3,440.57
>50,00,00,000 and <=100,00,00,000	182	12,447.31	6,839.18
>100,00,00,000 and <=500,00,00,000	153	29,007.25	18,958.99
>500,00,00,000	17	15,963.44	93,902.56
<b>Total</b>	<b>6,85,44,147</b>	<b>2,49,512.64</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 2022-23)

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	6,35,87,356	-	-
>0 and <=1,50,000	42,50,034	11,239.69	0.26
>150,000 and <= 2,00,000	1,46,352	2,536.87	1.73
>2,00,000 and <=2,50,000	99,141	2,217.29	2.24
>2,50,000 and <= 3,50,000	1,25,734	3,716.26	2.96
>3,50,000 and <= 4,00,000	41,608	1,556.34	3.74
>4,00,000 and <= 4,50,000	32,891	1,395.26	4.24
>4,50,000 and <= 5,00,000	27,504	1,305.11	4.75
>5,00,000 and <= 5,50,000	21,757	1,140.69	5.24
>5,50,000 and <= 9,50,000	94,645	6,761.29	7.14
>9,50,000 and <= 10,00,000	6,636	646.79	9.75
>10,00,000 and <=15,00,000	40,863	4,962.42	12.14
>15,00,000 and <= 20,00,000	20,008	3,449.67	17.24
>20,00,000 and <= 25,00,000	11,726	2,614.12	22.29
>25,00,000 and <= 50,00,000	21,842	7,515.98	34.41
>50,00,000 and <= 1,00,00,000	9,432	6,504.30	68.96
>1,00,00,000 and <=5,00,00,000	5,796	10,999.71	189.78
>5,00,00,000 and <=10,00,00,000	517	3,533.75	683.51
>10,00,00,000 and <=25,00,00,000	221	3,182.35	1,439.98
>25,00,00,000 and <=50,00,00,000	60	1,968.72	3,281.19
>50,00,00,000 and <=100,00,00,000	13	886.14	6,816.49
>100,00,00,000 and <=500,00,00,000	11	1,706.65	15,514.99
>500,00,00,000	-	-	-
<b>Total</b>	<b>6,85,44,147</b>	<b>79,839.40</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 2022-23)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,77,47,540	-	-
>0 and <=1,50,000	3,95,86,633	1,13,777.09	0.29
>150,000 and <= 2,00,000	22,96,611	39,947.59	1.74
>2,00,000 and <=2,50,000	19,26,628	43,548.01	2.26
>2,50,000 and <= 3,50,000	25,55,226	75,640.09	2.96
>3,50,000 and <= 4,00,000	9,41,329	35,209.54	3.74
>4,00,000 and <= 4,50,000	7,92,635	33,616.11	4.24
>4,50,000 and <= 5,00,000	8,33,158	39,721.81	4.77
>5,00,000 and <= 5,50,000	3,82,531	19,987.71	5.23
>5,50,000 and <= 9,50,000	9,81,127	67,669.91	6.90
>9,50,000 and <= 10,00,000	45,412	4,425.31	9.74
>10,00,000 and <=15,00,000	2,37,779	28,551.20	12.01
>15,00,000 and <= 20,00,000	85,770	14,720.10	17.16
>20,00,000 and <= 25,00,000	40,964	9,101.31	22.22
>25,00,000 and <= 50,00,000	60,413	20,372.12	33.72
>50,00,000 and <= 1,00,00,000	19,016	12,924.22	67.96
>1,00,00,000 and <=5,00,00,000	10,026	18,410.27	183.63
>5,00,00,000 and <=10,00,00,000	763	5,209.12	682.72
>10,00,00,000 and <=25,00,00,000	385	5,699.69	1,480.44
>25,00,00,000 and <=50,00,00,000	113	3,840.33	3,398.52
>50,00,00,000 and <=100,00,00,000	52	3,457.74	6,649.50
>100,00,00,000 and <=500,00,00,000	35	5,965.21	17,043.46
>500,00,00,000	1	537.81	53,781.00
<b>Total</b>	<b>6,85,44,147</b>	<b>6,02,332.29</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 2022-23)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	5,34,96,887	-	-
>0 and <=1,50,000	1,22,48,398	34,174.44	0.28
>150,000 and <= 2,00,000	5,92,552	10,281.19	1.74
>2,00,000 and <=2,50,000	4,27,535	9,573.06	2.24
>2,50,000 and <= 3,50,000	5,68,697	16,805.30	2.96
>3,50,000 and <= 4,00,000	1,93,652	7,242.34	3.74
>4,00,000 and <= 4,50,000	1,54,131	6,535.93	4.24
>4,50,000 and <= 5,00,000	1,26,362	5,994.74	4.74
>5,00,000 and <= 5,50,000	97,369	5,101.91	5.24
>5,50,000 and <= 9,50,000	3,67,246	25,918.78	7.06
>9,50,000 and <= 10,00,000	21,521	2,097.16	9.74
>10,00,000 and <=15,00,000	1,21,358	14,638.02	12.06
>15,00,000 and <= 20,00,000	47,642	8,187.61	17.19
>20,00,000 and <= 25,00,000	24,521	5,460.77	22.27
>25,00,000 and <= 50,00,000	38,033	12,880.96	33.87
>50,00,000 and <= 1,00,00,000	12,559	8,501.21	67.69
>1,00,00,000 and <=5,00,00,000	5,318	9,396.34	176.69
>5,00,00,000 and <=10,00,00,000	268	1,836.98	685.44
>10,00,00,000 and <=25,00,00,000	81	1,159.71	1,431.74
>25,00,00,000 and <=50,00,00,000	9	296.18	3,290.84
>50,00,00,000 and <=100,00,00,000	7	498.44	7,120.51
>100,00,00,000 and <=500,00,00,000	1	136.05	13,604.63
>500,00,00,000			-
<b>Total</b>	<b>6,85,44,147</b>	<b>1,86,717.12</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 "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. 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 2022-23)

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	6,54,90,305	-	-
>0 and <=1,50,000	19,13,290	11,278.77	0.59
>150,000 and <= 2,00,000	8,46,109	16,132.73	1.91
>2,00,000 and <=2,50,000	65,209	1,433.47	2.20
>2,50,000 and <= 3,50,000	59,131	1,742.85	2.95
>3,50,000 and <= 4,00,000	19,342	723.39	3.74
>4,00,000 and <= 4,50,000	15,800	670.13	4.24
>4,50,000 and <= 5,00,000	13,243	628.14	4.74
>5,00,000 and <= 5,50,000	10,697	560.62	5.24
>5,50,000 and <= 9,50,000	47,686	3,420.05	7.17
>9,50,000 and <= 10,00,000	3,519	343.17	9.75
>10,00,000 and <=15,00,000	21,616	2,630.21	12.17
>15,00,000 and <= 20,00,000	10,954	1,893.73	17.29
>20,00,000 and <= 25,00,000	6,487	1,446.99	22.31
>25,00,000 and <= 50,00,000	12,036	4,157.46	34.54
>50,00,000 and <= 1,00,00,000	5,178	3,562.46	68.80
>1,00,00,000 and <=5,00,00,000	3,148	5,893.42	187.21
>5,00,00,000 and <=10,00,00,000	247	1,664.70	673.97
>10,00,00,000 and <=25,00,00,000	111	1,665.44	1,500.40
>25,00,00,000 and <=50,00,00,000	26	866.67	3,333.35
>50,00,00,000 and <=100,00,00,000	10	607.80	6,078.02
>100,00,00,000 and <=500,00,00,000	3	499.80	16,659.92
>500,00,00,000	-	-	-
<b>Total</b>	<b>6,85,44,147</b>	<b>61,821.99</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 2022-23)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	4,64,290	-	-
>0 and <=1,50,000	30,83,440	24,795.99	0.80
>150,000 and <= 2,00,000	16,48,576	29,171.03	1.77
>2,00,000 and <=2,50,000	36,04,391	83,868.10	2.33
>2,50,000 and <= 3,50,000	74,71,594	2,27,901.44	3.05
>3,50,000 and <= 4,00,000	56,04,567	2,10,615.02	3.76
>4,00,000 and <= 4,50,000	82,07,842	3,49,659.96	4.26
>4,50,000 and <= 5,00,000	1,92,40,132	9,28,027.13	4.82
>5,00,000 and <= 5,50,000	21,52,761	1,12,766.47	5.24
>5,50,000 and <= 9,50,000	88,96,845	6,36,058.09	7.15
>9,50,000 and <= 10,00,000	6,42,941	62,688.33	9.75
>10,00,000 and <=15,00,000	33,97,129	4,10,592.12	12.09
>15,00,000 and <= 20,00,000	14,85,482	2,55,323.68	17.19
>20,00,000 and <= 25,00,000	7,87,187	1,75,459.98	22.29
>25,00,000 and <= 50,00,000	12,98,741	4,42,215.74	34.05
>50,00,000 and <= 1,00,00,000	3,71,082	2,55,003.31	68.72
>1,00,00,000 and <=5,00,00,000	1,72,221	3,14,587.40	182.66
>5,00,00,000 and <=10,00,00,000	9,152	62,531.28	683.25
>10,00,00,000 and <=25,00,00,000	3,976	59,328.51	1,492.17
>25,00,00,000 and <=50,00,00,000	1,078	36,925.88	3,425.41
>50,00,00,000 and <=100,00,00,000	423	28,727.39	6,791.34
>100,00,00,000 and <=500,00,00,000	273	51,580.24	18,893.86
>500,00,00,000	24	20,526.84	85,528.49
<b>Total</b>	<b>6,85,44,147</b>	<b>47,78,353.95</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 2022-23)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	4,21,49,330	-	-
>0 and <=1,50,000	2,02,07,285	78,726.35	0.39
>150,000 and <= 2,00,000	12,10,816	20,996.44	1.73
>2,00,000 and <=2,50,000	8,33,542	18,645.07	2.24
>2,50,000 and <= 3,50,000	11,01,131	32,553.62	2.96
>3,50,000 and <= 4,00,000	3,77,239	14,111.91	3.74
>4,00,000 and <= 4,50,000	3,07,110	13,029.45	4.24
>4,50,000 and <= 5,00,000	2,59,709	12,320.98	4.74
>5,00,000 and <= 5,50,000	2,20,505	11,561.72	5.24
>5,50,000 and <= 9,50,000	9,64,038	68,932.37	7.15
>9,50,000 and <= 10,00,000	63,639	6,200.97	9.74
>10,00,000 and <=15,00,000	3,44,211	40,931.95	11.89
>15,00,000 and <= 20,00,000	1,53,001	26,732.30	17.47
>20,00,000 and <= 25,00,000	96,697	21,538.74	22.27
>25,00,000 and <= 50,00,000	1,60,741	54,865.50	34.13
>50,00,000 and <= 1,00,00,000	59,340	39,979.09	67.37
>1,00,00,000 and <=5,00,00,000	32,246	58,093.01	180.16
>5,00,00,000 and <=10,00,00,000	2,182	14,904.83	683.08
>10,00,00,000 and <=25,00,00,000	1,002	14,882.81	1,485.31
>25,00,00,000 and <=50,00,00,000	243	8,244.42	3,392.77
>50,00,00,000 and <=100,00,00,000	97	6,556.26	6,759.03
>100,00,00,000 and <=500,00,00,000	42	6,944.23	16,533.88
>500,00,00,000	1	555.22	55,522.19
<b>Total</b>	<b>6,85,44,147</b>	<b>5,71,307.25</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 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.

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



### 3.1 HUF– Gross Total Income (AY 2022-23)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	14,675	-	-
>0 and <=1,50,000	1,65,352	1,032.37	0.62
>150,000 and <= 2,00,000	59,793	1,055.03	1.76
>2,00,000 and <=2,50,000	2,99,038	7,126.10	2.38
>2,50,000 and <= 3,50,000	1,98,020	5,705.02	2.88
>3,50,000 and <= 4,00,000	64,154	2,412.35	3.76
>4,00,000 and <= 4,50,000	57,435	2,433.16	4.24
>4,50,000 and <= 5,00,000	58,411	2,792.85	4.78
>5,00,000 and <= 5,50,000	40,309	2,104.46	5.22
>5,50,000 and <= 9,50,000	1,51,914	10,761.77	7.08
>9,50,000 and <= 10,00,000	11,418	1,114.44	9.76
>10,00,000 and <=15,00,000	59,615	7,160.43	12.01
>15,00,000 and <= 20,00,000	20,796	3,564.36	17.14
>20,00,000 and <= 25,00,000	9,207	2,046.85	22.23
>25,00,000 and <= 50,00,000	14,355	4,934.95	34.38
>50,00,000 and <= 1,00,00,000	4,250	2,947.94	69.36
>1,00,00,000 and <=5,00,00,000	2,219	4,127.80	186.02
>5,00,00,000 and <=10,00,00,000	142	979.67	689.91
>10,00,00,000 and <=25,00,00,000	75	1,172.55	1,563.40
>25,00,00,000 and <=50,00,00,000	18	608.94	3,383.00
>50,00,00,000 and <=100,00,00,000	5	367.33	7,346.59
>100,00,00,000 and <=500,00,00,000	4	745.02	18,625.53
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,31,205</b>	<b>65,193.39</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 2022-23)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	384	-5.50	-1.43
= 0	10,81,288	-	-
>0 and <=1,50,000	58,102	467.20	0.80
>150,000 and <= 2,00,000	17,195	296.12	1.72
>2,00,000 and <=2,50,000	15,929	359.73	2.26
>2,50,000 and <= 3,50,000	17,730	523.51	2.95
>3,50,000 and <= 4,00,000	5,813	217.93	3.75
>4,00,000 and <= 4,50,000	5,188	219.51	4.23
>4,50,000 and <= 5,00,000	3,753	178.08	4.74
>5,00,000 and <= 5,50,000	3,327	174.09	5.23
>5,50,000 and <= 9,50,000	13,314	947.13	7.11
>9,50,000 and <= 10,00,000	746	72.78	9.76
>10,00,000 and <=15,00,000	4,754	568.93	11.97
>15,00,000 and <= 20,00,000	1,260	216.99	17.22
>20,00,000 and <= 25,00,000	726	161.15	22.20
>25,00,000 and <= 50,00,000	1,162	394.34	33.94
>50,00,000 and <= 1,00,00,000	366	247.37	67.59
>1,00,00,000 and <=5,00,00,000	151	269.27	178.32
>5,00,00,000 and <=10,00,00,000	13	96.68	743.71
>10,00,00,000 and <=25,00,00,000	2	21.28	1,064.14
>25,00,00,000 and <=50,00,00,000	2	63.83	3,191.43
>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>12,31,205</b>	<b>5,490.42</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.

### 3.3 HUF- Range of Business Income (AY 2022-23)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	6,87,166	-	-
>0 and <=1,50,000	86,312	720.57	0.83
>150,000 and <= 2,00,000	48,689	860.72	1.77
>2,00,000 and <=2,50,000	1,64,676	3,877.61	2.35
>2,50,000 and <= 3,50,000	73,658	2,172.87	2.95
>3,50,000 and <= 4,00,000	27,497	1,033.68	3.76
>4,00,000 and <= 4,50,000	22,182	942.77	4.25
>4,50,000 and <= 5,00,000	23,130	1,105.99	4.78
>5,00,000 and <= 5,50,000	13,003	680.27	5.23
>5,50,000 and <= 9,50,000	49,499	3,507.53	7.09
>9,50,000 and <= 10,00,000	3,910	381.66	9.76
>10,00,000 and <=15,00,000	16,565	1,983.31	11.97
>15,00,000 and <= 20,00,000	5,918	1,014.60	17.14
>20,00,000 and <= 25,00,000	2,459	548.15	22.29
>25,00,000 and <= 50,00,000	4,381	1,524.64	34.80
>50,00,000 and <= 1,00,00,000	1,357	953.04	70.23
>1,00,00,000 and <=5,00,00,000	749	1,411.60	188.47
>5,00,00,000 and <=10,00,00,000	35	237.26	677.89
>10,00,00,000 and <=25,00,00,000	13	207.36	1,595.05
>25,00,00,000 and <=50,00,00,000	6	193.19	3,219.87
>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>12,31,205</b>	<b>23,356.82</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 2022-23)

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	11,27,514	-	-
>0 and <=1,50,000	66,281	323.42	0.49
>150,000 and <= 2,00,000	6,100	105.82	1.73
>2,00,000 and <=2,50,000	4,486	100.59	2.24
>2,50,000 and <= 3,50,000	5,793	171.44	2.96
>3,50,000 and <= 4,00,000	1,981	74.09	3.74
>4,00,000 and <= 4,50,000	1,593	67.63	4.25
>4,50,000 and <= 5,00,000	1,363	64.59	4.74
>5,00,000 and <= 5,50,000	1,134	59.43	5.24
>5,50,000 and <= 9,50,000	5,523	397.88	7.20
>9,50,000 and <= 10,00,000	384	37.42	9.75
>10,00,000 and <=15,00,000	2,849	347.51	12.20
>15,00,000 and <= 20,00,000	1,496	258.48	17.28
>20,00,000 and <= 25,00,000	920	205.14	22.30
>25,00,000 and <= 50,00,000	2,069	718.28	34.72
>50,00,000 and <= 1,00,00,000	987	691.07	70.02
>1,00,00,000 and <=5,00,00,000	614	1,165.94	189.89
>5,00,00,000 and <=10,00,00,000	63	430.33	683.07
>10,00,00,000 and <=25,00,00,000	39	607.17	1,556.86
>25,00,00,000 and <=50,00,00,000	8	264.24	3,303.03
>50,00,00,000 and <=100,00,00,000	4	295.41	7,385.34
>100,00,00,000 and <=500,00,00,000	4	738.63	18,465.69
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,31,205</b>	<b>7,124.49</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 2022-23)

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	11,05,174	-	-
>0 and <=1,50,000	96,460	319.93	0.33
>150,000 and <= 2,00,000	5,441	94.36	1.73
>2,00,000 and <=2,50,000	4,104	92.25	2.25
>2,50,000 and <= 3,50,000	4,859	143.38	2.95
>3,50,000 and <= 4,00,000	1,701	63.62	3.74
>4,00,000 and <= 4,50,000	1,354	57.42	4.24
>4,50,000 and <= 5,00,000	1,148	54.49	4.75
>5,00,000 and <= 5,50,000	960	50.27	5.24
>5,50,000 and <= 9,50,000	4,244	304.96	7.19
>9,50,000 and <= 10,00,000	296	28.88	9.76
>10,00,000 and <=15,00,000	1,998	242.17	12.12
>15,00,000 and <= 20,00,000	984	169.98	17.27
>20,00,000 and <= 25,00,000	560	125.21	22.36
>25,00,000 and <= 50,00,000	1,134	391.26	34.50
>50,00,000 and <= 1,00,00,000	439	300.13	68.37
>1,00,00,000 and <=5,00,00,000	311	598.74	192.52
>5,00,00,000 and <=10,00,00,000	29	195.15	672.91
>10,00,00,000 and <=25,00,00,000	8	112.52	1,406.55
>25,00,00,000 and <=50,00,00,000	1	33.92	3,391.96
>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>12,31,205</b>	<b>3,378.64</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 2022-23)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,24,084	-	-
>0 and <=1,50,000	5,58,847	2,232.19	0.40
>150,000 and <= 2,00,000	73,134	1,278.76	1.75
>2,00,000 and <=2,50,000	1,39,046	3,243.39	2.33
>2,50,000 and <= 3,50,000	1,07,573	3,135.51	2.91
>3,50,000 and <= 4,00,000	35,896	1,345.86	3.75
>4,00,000 and <= 4,50,000	29,533	1,251.11	4.24
>4,50,000 and <= 5,00,000	27,238	1,297.88	4.76
>5,00,000 and <= 5,50,000	19,824	1,036.26	5.23
>5,50,000 and <= 9,50,000	71,709	5,057.74	7.05
>9,50,000 and <= 10,00,000	4,850	472.95	9.75
>10,00,000 and <=15,00,000	24,321	2,910.46	11.97
>15,00,000 and <= 20,00,000	7,709	1,319.41	17.12
>20,00,000 and <= 25,00,000	2,977	660.30	22.18
>25,00,000 and <= 50,00,000	3,485	1,163.61	33.39
>50,00,000 and <= 1,00,00,000	694	478.01	68.88
>1,00,00,000 and <=5,00,00,000	263	446.88	169.92
>5,00,00,000 and <=10,00,00,000	15	108.14	720.93
>10,00,00,000 and <=25,00,00,000	7	113.40	1,620.00
>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>12,31,205</b>	<b>27,551.86</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 2022-23)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	4,01,026	-	-
>0 and <=1,50,000	4,80,114	1,692.60	0.35
>150,000 and <= 2,00,000	52,149	911.23	1.75
>2,00,000 and <=2,50,000	66,999	1,538.45	2.30
>2,50,000 and <= 3,50,000	70,926	2,088.76	2.94
>3,50,000 and <= 4,00,000	25,015	936.34	3.74
>4,00,000 and <= 4,50,000	20,336	862.51	4.24
>4,50,000 and <= 5,00,000	17,483	830.50	4.75
>5,00,000 and <= 5,50,000	13,286	695.96	5.24
>5,50,000 and <= 9,50,000	51,141	3,616.73	7.07
>9,50,000 and <= 10,00,000	3,311	322.65	9.74
>10,00,000 and <=15,00,000	17,457	2,095.64	12.00
>15,00,000 and <= 20,00,000	5,740	982.58	17.12
>20,00,000 and <= 25,00,000	2,408	534.69	22.20
>25,00,000 and <= 50,00,000	2,986	1,007.18	33.73
>50,00,000 and <= 1,00,00,000	647	436.66	67.49
>1,00,00,000 and <=5,00,00,000	173	274.17	158.48
>5,00,00,000 and <=10,00,00,000	5	28.12	562.32
>10,00,00,000 and <=25,00,00,000	3	54.71	1,823.54
>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>12,31,205</b>	<b>18,909.46</b>	

#### Notes

1. 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.
2. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
3. 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. 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.

### 3.8 HUF- Range of Total Loss Set off (AY 2022-23)

Range (in INR)	No. of Returns	Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	11,82,846	-	-
>0 and <=1,50,000	34,068	123.11	0.36
>150,000 and <= 2,00,000	2,617	46.21	1.77
>2,00,000 and <=2,50,000	1,613	36.09	2.24
>2,50,000 and <= 3,50,000	2,299	67.99	2.96
>3,50,000 and <= 4,00,000	781	29.28	3.75
>4,00,000 and <= 4,50,000	712	30.27	4.25
>4,50,000 and <= 5,00,000	557	26.45	4.75
>5,00,000 and <= 5,50,000	478	25.01	5.23
>5,50,000 and <= 9,50,000	2,160	155.27	7.19
>9,50,000 and <= 10,00,000	163	15.91	9.76
>10,00,000 and <=15,00,000	1,038	126.51	12.19
>15,00,000 and <= 20,00,000	579	100.03	17.28
>20,00,000 and <= 25,00,000	273	60.75	22.25
>25,00,000 and <= 50,00,000	601	206.49	34.36
>50,00,000 and <= 1,00,00,000	242	168.05	69.44
>1,00,00,000 and <=5,00,00,000	158	294.26	186.24
>5,00,00,000 and <=10,00,00,000	11	71.26	647.84
>10,00,00,000 and <=25,00,00,000	9	125.92	1,399.12
>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>12,31,205</b>	<b>1,708.86</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 2022-23)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	42,080	-	-
>0 and <=1,50,000	1,50,716	1,098.91	0.73
>150,000 and <= 2,00,000	67,153	1,187.61	1.77
>2,00,000 and <=2,50,000	3,69,881	8,827.01	2.39
>2,50,000 and <= 3,50,000	1,70,757	5,021.02	2.94
>3,50,000 and <= 4,00,000	53,843	2,014.00	3.74
>4,00,000 and <= 4,50,000	51,976	2,210.83	4.25
>4,50,000 and <= 5,00,000	64,537	3,098.44	4.80
>5,00,000 and <= 5,50,000	34,460	1,800.78	5.23
>5,50,000 and <= 9,50,000	1,16,332	8,296.57	7.13
>9,50,000 and <= 10,00,000	10,646	1,039.86	9.77
>10,00,000 and <=15,00,000	50,757	6,111.82	12.04
>15,00,000 and <= 20,00,000	19,111	3,276.77	17.15
>20,00,000 and <= 25,00,000	8,640	1,921.34	22.24
>25,00,000 and <= 50,00,000	13,887	4,802.92	34.59
>50,00,000 and <= 1,00,00,000	4,011	2,815.86	70.20
>1,00,00,000 and <=5,00,00,000	2,177	4,060.71	186.53
>5,00,00,000 and <=10,00,00,000	142	983.75	692.78
>10,00,00,000 and <=25,00,00,000	73	1,150.53	1,576.07
>25,00,00,000 and <=50,00,00,000	17	580.15	3,412.66
>50,00,00,000 and <=100,00,00,000	5	365.10	7,302.05
>100,00,00,000 and <=500,00,00,000	4	745.02	18,625.48
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,31,205</b>	<b>61,409.01</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 2022-23)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	6,31,105	-	-
>0 and <=1,50,000	5,31,262	1,361.28	0.26
>150,000 and <= 2,00,000	16,011	277.72	1.73
>2,00,000 and <=2,50,000	10,156	226.56	2.23
>2,50,000 and <= 3,50,000	12,824	379.31	2.96
>3,50,000 and <= 4,00,000	4,187	156.72	3.74
>4,00,000 and <= 4,50,000	3,184	135.08	4.24
>4,50,000 and <= 5,00,000	2,558	121.36	4.74
>5,00,000 and <= 5,50,000	2,139	112.11	5.24
>5,50,000 and <= 9,50,000	8,500	605.78	7.13
>9,50,000 and <= 10,00,000	612	59.65	9.75
>10,00,000 and <=15,00,000	3,611	432.47	11.98
>15,00,000 and <= 20,00,000	1,398	244.52	17.49
>20,00,000 and <= 25,00,000	863	192.11	22.26
>25,00,000 and <= 50,00,000	1,702	580.12	34.08
>50,00,000 and <= 1,00,00,000	663	446.38	67.33
>1,00,00,000 and <=5,00,00,000	381	700.60	183.88
>5,00,00,000 and <=10,00,00,000	32	213.38	666.80
>10,00,00,000 and <=25,00,00,000	15	246.50	1,643.36
>25,00,00,000 and <=50,00,00,000	2	91.50	4,575.04
>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>12,31,205</b>	<b>6,583.17</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 2022-23)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	4,83,351	-	-
>0 and <=1,50,000	5,14,205	2,348.69	0.46
>150,000 and <= 2,00,000	50,290	871.62	1.73
>2,00,000 and <=2,50,000	38,173	853.78	2.24
>2,50,000 and <= 3,50,000	57,060	1,695.25	2.97
>3,50,000 and <= 4,00,000	21,361	799.70	3.74
>4,00,000 and <= 4,50,000	18,855	799.61	4.24
>4,50,000 and <= 5,00,000	16,429	779.88	4.75
>5,00,000 and <= 5,50,000	14,402	754.46	5.24
>5,50,000 and <= 9,50,000	75,175	5,461.71	7.27
>9,50,000 and <= 10,00,000	6,554	638.98	9.75
>10,00,000 and <=15,00,000	45,304	5,536.52	12.22
>15,00,000 and <= 20,00,000	26,432	4,568.22	17.28
>20,00,000 and <= 25,00,000	17,684	3,952.36	22.35
>25,00,000 and <= 50,00,000	41,912	14,788.84	35.29
>50,00,000 and <= 1,00,00,000	28,101	20,375.41	72.51
>1,00,00,000 and <=5,00,00,000	21,529	45,406.84	210.91
>5,00,00,000 and <=10,00,00,000	3,278	22,816.05	696.04
>10,00,00,000 and <=25,00,00,000	1,909	29,155.70	1,527.28
>25,00,00,000 and <=50,00,00,000	592	20,273.39	3,424.56
>50,00,00,000 and <=100,00,00,000	270	18,486.98	6,847.03
>100,00,00,000 and <=500,00,00,000	161	31,935.27	19,835.57
>500,00,00,000	23	21,318.16	92,687.65
<b>Total</b>	<b>14,83,050</b>	<b>2,53,617.42</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 2022-23)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income(in Lakh INR)
< 0	98	-1.07	-1.09
= 0	14,53,478	-	-
>0 and <=1,50,000	6,827	47.64	0.70
>150,000 and <= 2,00,000	1,606	27.79	1.73
>2,00,000 and <=2,50,000	1,324	29.48	2.23
>2,50,000 and <= 3,50,000	2,291	68.38	2.98
>3,50,000 and <= 4,00,000	847	31.78	3.75
>4,00,000 and <= 4,50,000	942	39.86	4.23
>4,50,000 and <= 5,00,000	724	34.33	4.74
>5,00,000 and <= 5,50,000	664	34.63	5.22
>5,50,000 and <= 9,50,000	3,646	265.36	7.28
>9,50,000 and <= 10,00,000	286	27.90	9.76
>10,00,000 and <=15,00,000	2,407	294.54	12.24
>15,00,000 and <= 20,00,000	1,388	241.30	17.38
>20,00,000 and <= 25,00,000	974	217.50	22.33
>25,00,000 and <= 50,00,000	2,620	923.07	35.23
>50,00,000 and <= 1,00,00,000	1,610	1,120.71	69.61
>1,00,00,000 and <=5,00,00,000	1,228	2,386.56	194.35
>5,00,00,000 and <=10,00,00,000	52	358.62	689.65
>10,00,00,000 and <=25,00,00,000	29	420.34	1,449.46
>25,00,00,000 and <=50,00,00,000	5	172.67	3,453.33
>50,00,00,000 and <=100,00,00,000	3	199.44	6,648.07
>100,00,00,000 and <=500,00,00,000	1	152.01	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>14,83,050</b>	<b>7,092.85</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

### 4.3 Firm – Range of Business Income (AY 2022-23)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	4,55,653	-	-
>0 and <=1,50,000	5,36,647	2,453.35	0.46
>150,000 and <= 2,00,000	52,416	908.79	1.73
>2,00,000 and <=2,50,000	39,915	892.64	2.24
>2,50,000 and <= 3,50,000	59,170	1,757.13	2.97
>3,50,000 and <= 4,00,000	22,175	830.00	3.74
>4,00,000 and <= 4,50,000	19,403	823.04	4.24
>4,50,000 and <= 5,00,000	17,010	807.26	4.75
>5,00,000 and <= 5,50,000	14,856	778.22	5.24
>5,50,000 and <= 9,50,000	76,842	5,579.74	7.26
>9,50,000 and <= 10,00,000	6,645	647.93	9.75
>10,00,000 and <=15,00,000	45,589	5,570.61	12.22
>15,00,000 and <= 20,00,000	26,457	4,570.73	17.28
>20,00,000 and <= 25,00,000	17,367	3,880.69	22.35
>25,00,000 and <= 50,00,000	40,774	14,351.78	35.20
>50,00,000 and <= 1,00,00,000	26,779	19,331.51	72.19
>1,00,00,000 and <=5,00,00,000	19,878	41,769.75	210.13
>5,00,00,000 and <=10,00,00,000	2,954	20,520.74	694.68
>10,00,00,000 and <=25,00,00,000	1,680	25,507.25	1,518.29
>25,00,00,000 and <=50,00,00,000	512	17,485.37	3,415.11
>50,00,00,000 and <=100,00,00,000	213	14,504.44	6,809.60
>100,00,00,000 and <=500,00,00,000	104	20,166.79	19,391.14
>500,00,00,000	11	9,846.26	89,511.45
<b>Total</b>	<b>14,83,050</b>	<b>2,12,984.02</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 2022-23)

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	14,72,039	-	-
>0 and <=1,50,000	2,676	14.84	0.55
>150,000 and <= 2,00,000	394	6.83	1.73
>2,00,000 and <=2,50,000	336	7.50	2.23
>2,50,000 and <= 3,50,000	546	16.25	2.98
>3,50,000 and <= 4,00,000	214	8.00	3.74
>4,00,000 and <= 4,50,000	187	7.93	4.24
>4,50,000 and <= 5,00,000	191	9.08	4.75
>5,00,000 and <= 5,50,000	146	7.68	5.26
>5,50,000 and <= 9,50,000	971	71.18	7.33
>9,50,000 and <= 10,00,000	113	11.03	9.76
>10,00,000 and <=15,00,000	733	90.91	12.40
>15,00,000 and <= 20,00,000	523	90.90	17.38
>20,00,000 and <= 25,00,000	406	90.63	22.32
>25,00,000 and <= 50,00,000	1,009	361.36	35.81
>50,00,000 and <= 1,00,00,000	842	593.11	70.44
>1,00,00,000 and <=5,00,00,000	1,157	2,508.82	216.84
>5,00,00,000 and <=10,00,00,000	236	1,653.26	700.53
>10,00,00,000 and <=25,00,00,000	172	2,638.90	1,534.24
>25,00,00,000 and <=50,00,00,000	69	2,422.99	3,511.58
>50,00,00,000 and <=100,00,00,000	40	2,833.13	7,082.84
>100,00,00,000 and <=500,00,00,000	43	9,198.02	21,390.74
>500,00,00,000	7	7,682.68	1,09,752.58
<b>Total</b>	<b>14,83,050</b>	<b>30,325.04</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 2022-23)

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	14,68,414	-	-
>0 and <=1,50,000	7,422	31.23	0.42
>150,000 and <= 2,00,000	658	11.44	1.74
>2,00,000 and <=2,50,000	521	11.69	2.24
>2,50,000 and <= 3,50,000	771	22.90	2.97
>3,50,000 and <= 4,00,000	290	10.89	3.75
>4,00,000 and <= 4,50,000	257	10.92	4.25
>4,50,000 and <= 5,00,000	230	10.92	4.75
>5,00,000 and <= 5,50,000	187	9.83	5.25
>5,50,000 and <= 9,50,000	984	71.79	7.30
>9,50,000 and <= 10,00,000	108	10.49	9.71
>10,00,000 and <=15,00,000	628	77.76	12.38
>15,00,000 and <= 20,00,000	405	70.15	17.32
>20,00,000 and <= 25,00,000	281	63.11	22.46
>25,00,000 and <= 50,00,000	690	246.48	35.72
>50,00,000 and <= 1,00,00,000	467	336.49	72.05
>1,00,00,000 and <=5,00,00,000	538	1,128.52	209.76
>5,00,00,000 and <=10,00,00,000	100	713.70	713.70
>10,00,00,000 and <=25,00,00,000	61	976.86	1,601.41
>25,00,00,000 and <=50,00,00,000	19	663.54	3,492.33
>50,00,00,000 and <=100,00,00,000	12	872.16	7,267.97
>100,00,00,000 and <=500,00,00,000	7	1,597.48	22,821.14
>500,00,00,000	-	-	-
<b>Total</b>	<b>14,83,050</b>	<b>6,948.33</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 2022-23)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	12,96,681	-	-
>0 and <=1,50,000	1,45,871	437.29	0.30
>150,000 and <= 2,00,000	6,719	116.51	1.73
>2,00,000 and <=2,50,000	4,698	105.23	2.24
>2,50,000 and <= 3,50,000	6,387	189.09	2.96
>3,50,000 and <= 4,00,000	2,265	84.83	3.75
>4,00,000 and <= 4,50,000	1,844	78.35	4.25
>4,50,000 and <= 5,00,000	1,459	69.14	4.74
>5,00,000 and <= 5,50,000	1,294	67.82	5.24
>5,50,000 and <= 9,50,000	6,038	433.10	7.17
>9,50,000 and <= 10,00,000	457	44.53	9.74
>10,00,000 and <=15,00,000	2,986	365.43	12.24
>15,00,000 and <= 20,00,000	1,599	276.95	17.32
>20,00,000 and <= 25,00,000	985	219.94	22.33
>25,00,000 and <= 50,00,000	1,915	669.40	34.96
>50,00,000 and <= 1,00,00,000	914	628.54	68.77
>1,00,00,000 and <=5,00,00,000	737	1,473.38	199.92
>5,00,00,000 and <=10,00,00,000	91	648.42	712.55
>10,00,00,000 and <=25,00,00,000	64	954.96	1,492.13
>25,00,00,000 and <=50,00,00,000	21	737.74	3,513.05
>50,00,00,000 and <=100,00,00,000	12	825.46	6,878.83
>100,00,00,000 and <=500,00,00,000	12	2,937.83	24,481.92
>500,00,00,000	1	636.94	63,694.00
<b>Total</b>	<b>14,83,050</b>	<b>12,000.88</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 2022-23)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	13,24,212	-	-
>0 and <=1,50,000	1,23,297	383.73	0.31
>150,000 and <= 2,00,000	6,015	104.33	1.73
>2,00,000 and <=2,50,000	4,160	93.12	2.24
>2,50,000 and <= 3,50,000	5,726	169.53	2.96
>3,50,000 and <= 4,00,000	1,973	73.91	3.75
>4,00,000 and <= 4,50,000	1,658	70.47	4.25
>4,50,000 and <= 5,00,000	1,288	60.96	4.73
>5,00,000 and <= 5,50,000	1,142	59.83	5.24
>5,50,000 and <= 9,50,000	5,319	381.07	7.16
>9,50,000 and <= 10,00,000	413	40.27	9.75
>10,00,000 and <=15,00,000	2,607	318.13	12.20
>15,00,000 and <= 20,00,000	1,378	238.74	17.33
>20,00,000 and <= 25,00,000	829	185.08	22.33
>25,00,000 and <= 50,00,000	1,672	582.10	34.81
>50,00,000 and <= 1,00,00,000	735	504.16	68.59
>1,00,00,000 and <=5,00,00,000	527	1,007.02	191.09
>5,00,00,000 and <=10,00,00,000	53	360.57	680.32
>10,00,00,000 and <=25,00,00,000	38	567.65	1,493.81
>25,00,00,000 and <=50,00,00,000	6	222.41	3,706.86
>50,00,00,000 and <=100,00,00,000	2	107.82	5,391.23
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>14,83,050</b>	<b>5,530.90</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 “Sum of Interest Income” is the sum of Interest Income of all returns within the value range slab.
4. 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 2022-23)

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	13,33,925	-	-
>0 and <=1,50,000	92,145	349.60	0.38
>150,000 and <= 2,00,000	7,273	126.72	1.74
>2,00,000 and <=2,50,000	5,337	119.49	2.24
>2,50,000 and <= 3,50,000	7,696	228.61	2.97
>3,50,000 and <= 4,00,000	2,885	107.91	3.74
>4,00,000 and <= 4,50,000	2,456	104.28	4.25
>4,50,000 and <= 5,00,000	2,078	98.58	4.74
>5,00,000 and <= 5,50,000	1,790	93.78	5.24
>5,50,000 and <= 9,50,000	9,015	652.17	7.23
>9,50,000 and <= 10,00,000	798	77.85	9.76
>10,00,000 and <=15,00,000	4,983	609.54	12.23
>15,00,000 and <= 20,00,000	2,862	495.84	17.33
>20,00,000 and <= 25,00,000	1,786	397.81	22.27
>25,00,000 and <= 50,00,000	3,901	1,356.57	34.77
>50,00,000 and <= 1,00,00,000	2,154	1,488.51	69.10
>1,00,00,000 and <=5,00,00,000	1,676	3,322.45	198.24
>5,00,00,000 and <=10,00,00,000	158	1,117.04	706.99
>10,00,00,000 and <=25,00,00,000	86	1,284.36	1,493.44
>25,00,00,000 and <=50,00,00,000	22	746.88	3,394.91
>50,00,00,000 and <=100,00,00,000	14	947.94	6,771.01
>100,00,00,000 and <=500,00,00,000	10	2,007.76	20,077.58
>500,00,00,000	-	-	-
<b>Total</b>	<b>14,83,050</b>	<b>15,733.70</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 2022-23)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	4,97,734	-	-
>0 and <=1,50,000	5,00,943	2,349.28	0.47
>150,000 and <= 2,00,000	50,295	871.80	1.73
>2,00,000 and <=2,50,000	38,167	853.71	2.24
>2,50,000 and <= 3,50,000	57,027	1,694.39	2.97
>3,50,000 and <= 4,00,000	21,360	799.68	3.74
>4,00,000 and <= 4,50,000	18,868	800.20	4.24
>4,50,000 and <= 5,00,000	16,434	780.12	4.75
>5,00,000 and <= 5,50,000	14,403	754.56	5.24
>5,50,000 and <= 9,50,000	75,119	5,458.09	7.27
>9,50,000 and <= 10,00,000	6,554	638.99	9.75
>10,00,000 and <=15,00,000	45,252	5,530.51	12.22
>15,00,000 and <= 20,00,000	26,372	4,557.48	17.28
>20,00,000 and <= 25,00,000	17,672	3,949.35	22.35
>25,00,000 and <= 50,00,000	41,777	14,742.64	35.29
>50,00,000 and <= 1,00,00,000	27,982	20,306.16	72.57
>1,00,00,000 and <=5,00,00,000	21,142	44,546.96	210.70
>5,00,00,000 and <=10,00,00,000	3,160	22,007.25	696.43
>10,00,00,000 and <=25,00,00,000	1,808	27,470.73	1,519.40
>25,00,00,000 and <=50,00,00,000	557	18,914.80	3,395.84
>50,00,00,000 and <=100,00,00,000	251	17,208.90	6,856.14
>100,00,00,000 and <=500,00,00,000	152	30,371.91	19,981.52
>500,00,00,000	21	18,890.14	89,953.02
<b>Total</b>	<b>14,83,050</b>	<b>2,43,497.66</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 2022-23)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	4,11,041	-	-
>0 and <=1,50,000	7,78,062	2,479.80	0.32
>150,000 and <= 2,00,000	43,176	748.88	1.73
>2,00,000 and <=2,50,000	31,364	701.42	2.24
>2,50,000 and <= 3,50,000	43,714	1,295.82	2.96
>3,50,000 and <= 4,00,000	15,388	575.86	3.74
>4,00,000 and <= 4,50,000	12,474	528.78	4.24
>4,50,000 and <= 5,00,000	10,918	518.33	4.75
>5,00,000 and <= 5,50,000	9,137	478.90	5.24
>5,50,000 and <= 9,50,000	43,000	3,101.87	7.21
>9,50,000 and <= 10,00,000	3,400	331.27	9.74
>10,00,000 and <=15,00,000	23,089	2,824.65	12.23
>15,00,000 and <= 20,00,000	12,941	2,231.59	17.24
>20,00,000 and <= 25,00,000	8,176	1,826.20	22.34
>25,00,000 and <= 50,00,000	16,692	5,662.75	33.92
>50,00,000 and <= 1,00,00,000	9,901	6,901.20	69.70
>1,00,00,000 and <=5,00,00,000	8,730	17,668.70	202.39
>5,00,00,000 and <=10,00,00,000	1,033	7,123.74	689.62
>10,00,00,000 and <=25,00,00,000	580	8,654.43	1,492.14
>25,00,00,000 and <=50,00,00,000	147	5,040.27	3,428.76
>50,00,00,000 and <=100,00,00,000	49	3,397.59	6,933.85
>100,00,00,000 and <=500,00,00,000	37	6,825.99	18,448.62
>500,00,00,000	1	503.55	50,354.82
<b>Total</b>	<b>14,83,050</b>	<b>79,421.60</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 2022-23)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	44,309	-	-
>0 and <=1,50,000	38,105	143.78	0.38
>150,000 and <= 2,00,000	4,019	70.73	1.76
>2,00,000 and <=2,50,000	6,818	158.06	2.32
>2,50,000 and <= 3,50,000	5,176	149.19	2.88
>3,50,000 and <= 4,00,000	1,505	56.34	3.74
>4,00,000 and <= 4,50,000	1,243	52.73	4.24
>4,50,000 and <= 5,00,000	1,411	67.59	4.79
>5,00,000 and <= 5,50,000	947	49.57	5.23
>5,50,000 and <= 9,50,000	3,641	261.45	7.18
>9,50,000 and <= 10,00,000	334	32.73	9.80
>10,00,000 and <=15,00,000	1,794	217.73	12.14
>15,00,000 and <= 20,00,000	1,014	176.00	17.36
>20,00,000 and <= 25,00,000	699	155.81	22.29
>25,00,000 and <= 50,00,000	1,603	573.03	35.75
>50,00,000 and <= 1,00,00,000	1,164	838.20	72.01
>1,00,00,000 and <=5,00,00,000	1,761	3,889.82	220.89
>5,00,00,000 and <=10,00,00,000	418	2,938.77	703.06
>10,00,00,000 and <=25,00,00,000	433	6,984.67	1,613.09
>25,00,00,000 and <=50,00,00,000	203	7,053.52	3,474.64
>50,00,00,000 and <=100,00,00,000	148	10,441.91	7,055.34
>100,00,00,000 and <=500,00,00,000	174	34,901.84	20,058.53
>500,00,00,000	31	42,004.81	1,35,499.39
<b>Total</b>	<b>1,16,950</b>	<b>1,11,218.27</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 2022-23)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	1,13,677	-	-
>0 and <=1,50,000	928	5.71	0.62
>150,000 and <= 2,00,000	224	3.92	1.75
>2,00,000 and <=2,50,000	220	4.92	2.24
>2,50,000 and <= 3,50,000	326	9.66	2.96
>3,50,000 and <= 4,00,000	111	4.17	3.76
>4,00,000 and <= 4,50,000	104	4.43	4.26
>4,50,000 and <= 5,00,000	96	4.56	4.75
>5,00,000 and <= 5,50,000	78	4.10	5.25
>5,50,000 and <= 9,50,000	419	30.75	7.34
>9,50,000 and <= 10,00,000	24	2.33	9.72
>10,00,000 and <=15,00,000	239	28.93	12.11
>15,00,000 and <= 20,00,000	120	20.85	17.37
>20,00,000 and <= 25,00,000	66	14.80	22.42
>25,00,000 and <= 50,00,000	156	54.60	35.00
>50,00,000 and <= 1,00,00,000	82	56.79	69.26
>1,00,00,000 and <=5,00,00,000	70	123.54	176.48
>5,00,00,000 and <=10,00,00,000	7	47.44	677.76
>10,00,00,000 and <=25,00,00,000	2	33.33	1,666.65
>25,00,00,000 and <=50,00,00,000	1	29.51	2,951.15
>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>1,16,950</b>	<b>484.35</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 2022-23)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	70,338	-	-
>0 and <=1,50,000	27,401	90.94	0.33
>150,000 and <= 2,00,000	2,260	39.32	1.74
>2,00,000 and <=2,50,000	3,337	76.99	2.31
>2,50,000 and <= 3,50,000	2,837	81.21	2.86
>3,50,000 and <= 4,00,000	786	29.41	3.74
>4,00,000 and <= 4,50,000	632	26.82	4.24
>4,50,000 and <= 5,00,000	719	34.34	4.78
>5,00,000 and <= 5,50,000	520	27.20	5.23
>5,50,000 and <= 9,50,000	2,066	148.86	7.21
>9,50,000 and <= 10,00,000	175	17.09	9.77
>10,00,000 and <=15,00,000	1,080	132.48	12.27
>15,00,000 and <= 20,00,000	691	120.53	17.44
>20,00,000 and <= 25,00,000	429	95.66	22.30
>25,00,000 and <= 50,00,000	1,138	407.65	35.82
>50,00,000 and <= 1,00,00,000	854	615.28	72.05
>1,00,00,000 and <=5,00,00,000	1,174	2,588.83	220.51
>5,00,00,000 and <=10,00,00,000	217	1,516.21	698.71
>10,00,00,000 and <=25,00,00,000	168	2,653.80	1,579.64
>25,00,00,000 and <=50,00,00,000	58	1,958.55	3,376.82
>50,00,00,000 and <=100,00,00,000	39	2,594.69	6,653.05
>100,00,00,000 and <=500,00,00,000	26	4,810.94	18,503.62
>500,00,00,000	5	5,561.89	-
<b>Total</b>	<b>1,16,950</b>	<b>23,628.69</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 2022-23)

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	1,14,495	-	-
>0 and <=1,50,000	478	2.46	0.51
>150,000 and <= 2,00,000	50	0.86	1.73
>2,00,000 and <=2,50,000	53	1.18	2.22
>2,50,000 and <= 3,50,000	70	2.04	2.91
>3,50,000 and <= 4,00,000	29	1.08	3.72
>4,00,000 and <= 4,50,000	33	1.39	4.21
>4,50,000 and <= 5,00,000	26	1.24	4.76
>5,00,000 and <= 5,50,000	24	1.26	5.24
>5,50,000 and <= 9,50,000	131	9.59	7.32
>9,50,000 and <= 10,00,000	10	0.97	9.73
>10,00,000 and <=15,00,000	95	11.63	12.25
>15,00,000 and <= 20,00,000	55	9.67	17.58
>20,00,000 and <= 25,00,000	50	11.21	22.42
>25,00,000 and <= 50,00,000	146	52.62	36.04
>50,00,000 and <= 1,00,00,000	155	110.51	71.30
>1,00,00,000 and <=5,00,00,000	326	786.66	241.31
>5,00,00,000 and <=10,00,00,000	135	989.64	733.07
>10,00,00,000 and <=25,00,00,000	214	3,471.22	1,622.06
>25,00,00,000 and <=50,00,00,000	132	4,718.69	3,574.77
>50,00,00,000 and <=100,00,00,000	96	7,001.24	7,292.96
>100,00,00,000 and <=500,00,00,000	126	26,035.03	20,662.73
>500,00,00,000	21	29,805.04	1,41,928.75
<b>Total</b>	<b>1,16,950</b>	<b>73,025.22</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 2022-23)

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	1,14,600	-	-
>0 and <=1,50,000	815	3	0.36
>150,000 and <= 2,00,000	54	1	1.73
>2,00,000 and <=2,50,000	49	1	2.23
>2,50,000 and <= 3,50,000	80	2	2.98
>3,50,000 and <= 4,00,000	25	1	3.68
>4,00,000 and <= 4,50,000	37	2	4.23
>4,50,000 and <= 5,00,000	22	1	4.74
>5,00,000 and <= 5,50,000	25	1	5.22
>5,50,000 and <= 9,50,000	105	8	7.49
>9,50,000 and <= 10,00,000	14	1	9.79
>10,00,000 and <=15,00,000	101	13	12.40
>15,00,000 and <= 20,00,000	64	11	17.61
>20,00,000 and <= 25,00,000	44	10	22.20
>25,00,000 and <= 50,00,000	130	48	36.54
>50,00,000 and <= 1,00,00,000	134	94	70.21
>1,00,00,000 and <=5,00,00,000	296	715	241.70
>5,00,00,000 and <=10,00,00,000	122	877	718.53
>10,00,00,000 and <=25,00,00,000	101	1,597	1,580.88
>25,00,00,000 and <=50,00,00,000	57	2,039	3,576.67
>50,00,00,000 and <=100,00,00,000	46	3,252	7,069.96
>100,00,00,000 and <=500,00,00,000	26	4,575	17,596.39
>500,00,00,000	3	3,444	1,14,800.37
<b>Total</b>	<b>1,16,950</b>	<b>16,695.25</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 2022-23)

Range (in INR)	No. of Returns	Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	75,112	-	-
>0 and <=1,50,000	23,937	97.50	0.41
>150,000 and <= 2,00,000	2,576	45.45	1.76
>2,00,000 and <=2,50,000	3,922	90.57	2.31
>2,50,000 and <= 3,50,000	2,787	82.00	2.94
>3,50,000 and <= 4,00,000	930	34.74	3.74
>4,00,000 and <= 4,50,000	784	33.29	4.25
>4,50,000 and <= 5,00,000	771	36.89	4.78
>5,00,000 and <= 5,50,000	482	25.27	5.24
>5,50,000 and <= 9,50,000	1,879	134.40	7.15
>9,50,000 and <= 10,00,000	186	18.25	9.81
>10,00,000 and <=15,00,000	832	100.28	12.05
>15,00,000 and <= 20,00,000	403	69.85	17.33
>20,00,000 and <= 25,00,000	296	65.99	22.29
>25,00,000 and <= 50,00,000	585	206.90	35.37
>50,00,000 and <= 1,00,00,000	408	291.70	71.50
>1,00,00,000 and <=5,00,00,000	640	1,434.33	224.11
>5,00,00,000 and <=10,00,00,000	184	1,283.82	697.73
>10,00,00,000 and <=25,00,00,000	146	2,217.01	1,518.50
>25,00,00,000 and <=50,00,00,000	42	1,410.90	3,359.29
>50,00,00,000 and <=100,00,00,000	25	1,712.39	6,849.56
>100,00,00,000 and <=500,00,00,000	22	4,762.05	21,645.68
>500,00,00,000	1	614.25	61,425.00
<b>Total</b>	<b>1,16,950</b>	<b>14,767.83</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 2022-23)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	78,690	-	-
>0 and <=1,50,000	23,477	95.38	0.41
>150,000 and <= 2,00,000	2,494	43.60	1.75
>2,00,000 and <=2,50,000	3,036	69.61	2.29
>2,50,000 and <= 3,50,000	2,546	75.00	2.95
>3,50,000 and <= 4,00,000	841	31.45	3.74
>4,00,000 and <= 4,50,000	664	28.13	4.24
>4,50,000 and <= 5,00,000	626	29.87	4.77
>5,00,000 and <= 5,50,000	453	23.76	5.24
>5,50,000 and <= 9,50,000	1,713	122.67	7.16
>9,50,000 and <= 10,00,000	144	14.06	9.76
>10,00,000 and <=15,00,000	724	87.97	12.15
>15,00,000 and <= 20,00,000	356	61.55	17.29
>20,00,000 and <= 25,00,000	233	51.71	22.20
>25,00,000 and <= 50,00,000	427	148.80	34.85
>50,00,000 and <= 1,00,00,000	265	186.73	70.47
>1,00,00,000 and <=5,00,00,000	214	430.59	201.21
>5,00,00,000 and <=10,00,00,000	25	165.97	663.87
>10,00,00,000 and <=25,00,00,000	12	162.67	1,355.55
>25,00,00,000 and <=50,00,00,000	3	107.02	3,567.43
>50,00,00,000 and <=100,00,00,000	4	313.65	7,841.17
>100,00,00,000 and <=500,00,00,000	3	793.34	26,444.57
>500,00,00,000	-	-	-
<b>Total</b>	<b>1,16,950</b>	<b>3,043.54</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 “Sum of Interest Income” is the sum of Interest Income of all returns within the value range slab.
4. 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 2022-23)

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	1,01,799	-	-
>0 and <=1,50,000	9,732	35.29	0.36
>150,000 and <= 2,00,000	701	12.16	1.74
>2,00,000 and <=2,50,000	562	12.57	2.24
>2,50,000 and <= 3,50,000	703	20.87	2.97
>3,50,000 and <= 4,00,000	250	9.39	3.76
>4,00,000 and <= 4,50,000	208	8.84	4.25
>4,50,000 and <= 5,00,000	181	8.55	4.73
>5,00,000 and <= 5,50,000	148	7.77	5.25
>5,50,000 and <= 9,50,000	678	48.75	7.19
>9,50,000 and <= 10,00,000	50	4.88	9.75
>10,00,000 and <=15,00,000	397	48.56	12.23
>15,00,000 and <= 20,00,000	233	40.73	17.48
>20,00,000 and <= 25,00,000	152	33.84	22.27
>25,00,000 and <= 50,00,000	322	114.13	35.44
>50,00,000 and <= 1,00,00,000	210	151.66	72.22
>1,00,00,000 and <=5,00,00,000	296	706.52	238.69
>5,00,00,000 and <=10,00,00,000	106	757.91	715.01
>10,00,00,000 and <=25,00,00,000	116	1,883.80	1,623.96
>25,00,00,000 and <=50,00,00,000	41	1,459.30	3,559.27
>50,00,00,000 and <=100,00,00,000	32	2,274.94	7,109.19
>100,00,00,000 and <=500,00,00,000	30	6,514.56	21,715.20
>500,00,00,000	3	3,228.03	1,07,601.13
<b>Total</b>	<b>1,16,950</b>	<b>17,383.07</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 2022-23)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	48,688	-	-
>0 and <=1,50,000	37,059	140.07	0.38
>150,000 and <= 2,00,000	3,860	67.95	1.76
>2,00,000 and <=2,50,000	6,720	156.03	2.32
>2,50,000 and <= 3,50,000	4,878	140.53	2.88
>3,50,000 and <= 4,00,000	1,385	51.84	3.74
>4,00,000 and <= 4,50,000	1,147	48.68	4.24
>4,50,000 and <= 5,00,000	1,316	63.05	4.79
>5,00,000 and <= 5,50,000	849	44.44	5.23
>5,50,000 and <= 9,50,000	3,100	221.52	7.15
>9,50,000 and <= 10,00,000	278	27.28	9.81
>10,00,000 and <=15,00,000	1,412	170.67	12.09
>15,00,000 and <= 20,00,000	771	133.42	17.30
>20,00,000 and <= 25,00,000	517	115.24	22.29
>25,00,000 and <= 50,00,000	1,191	426.04	35.77
>50,00,000 and <= 1,00,00,000	933	674.37	72.28
>1,00,00,000 and <=5,00,00,000	1,486	3,326.55	223.86
>5,00,00,000 and <=10,00,00,000	393	2,781.58	707.78
>10,00,00,000 and <=25,00,00,000	418	6,764.91	1,618.40
>25,00,00,000 and <=50,00,00,000	198	6,898.46	3,484.07
>50,00,00,000 and <=100,00,00,000	147	10,377.29	7,059.38
>100,00,00,000 and <=500,00,00,000	173	34,734.09	20,077.51
>500,00,00,000	31	41,974.81	1,35,402.62
<b>Total</b>	<b>1,16,950</b>	<b>1,09,338.81</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 2022-23)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	79,065	-	-
>0 and <=1,50,000	28,895	59.17	0.20
>150,000 and <= 2,00,000	866	14.99	1.73
>2,00,000 and <=2,50,000	641	14.33	2.24
>2,50,000 and <= 3,50,000	895	26.40	2.95
>3,50,000 and <= 4,00,000	341	12.73	3.73
>4,00,000 and <= 4,50,000	274	11.65	4.25
>4,50,000 and <= 5,00,000	277	13.16	4.75
>5,00,000 and <= 5,50,000	228	11.96	5.24
>5,50,000 and <= 9,50,000	1,002	72.43	7.23
>9,50,000 and <= 10,00,000	91	8.86	9.74
>10,00,000 and <=15,00,000	639	78.55	12.29
>15,00,000 and <= 20,00,000	374	64.96	17.37
>20,00,000 and <= 25,00,000	302	67.53	22.36
>25,00,000 and <= 50,00,000	866	308.59	35.63
>50,00,000 and <= 1,00,00,000	659	462.66	70.21
>1,00,00,000 and <=5,00,00,000	957	2,144.62	224.10
>5,00,00,000 and <=10,00,00,000	247	1,718.23	695.64
>10,00,00,000 and <=25,00,00,000	192	2,961.97	1,542.69
>25,00,00,000 and <=50,00,00,000	79	2,765.79	3,501.00
>50,00,00,000 and <=100,00,00,000	33	2,228.93	6,754.35
>100,00,00,000 and <=500,00,00,000	25	4,854.84	19,419.38
>500,00,00,000	2	1,695.71	84,785.42
<b>Total</b>	<b>1,16,950</b>	<b>19,598.07</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 2022-23)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	5,96,192	-	-
>0 and <=1,50,000	1,30,168	578.38	0.44
>150,000 and <= 2,00,000	14,163	246.13	1.74
>2,00,000 and <=2,50,000	11,176	250.40	2.24
>2,50,000 and <= 3,50,000	17,539	522.18	2.98
>3,50,000 and <= 4,00,000	7,355	275.49	3.75
>4,00,000 and <= 4,50,000	6,809	288.97	4.24
>4,50,000 and <= 5,00,000	6,121	290.54	4.75
>5,00,000 and <= 5,50,000	5,616	294.51	5.24
>5,50,000 and <= 9,50,000	32,867	2,411.81	7.34
>9,50,000 and <= 10,00,000	3,233	315.29	9.75
>10,00,000 and <=15,00,000	24,647	3,036.01	12.32
>15,00,000 and <= 20,00,000	17,044	2,958.36	17.36
>20,00,000 and <= 25,00,000	12,595	2,820.10	22.39
>25,00,000 and <= 50,00,000	35,707	12,786.84	35.81
>50,00,000 and <= 1,00,00,000	30,081	21,621.93	71.88
>1,00,00,000 and <=5,00,00,000	42,406	96,187.39	226.82
>5,00,00,000 and <=10,00,00,000	9,873	70,002.13	709.03
>10,00,00,000 and <=25,00,00,000	8,374	1,32,012.04	1,576.45
>25,00,00,000 and <=50,00,00,000	3,806	1,33,352.24	3,503.74
>50,00,00,000 and <=100,00,00,000	2,416	1,67,147.63	6,918.36
>100,00,00,000 and <=500,00,00,000	2,554	5,34,555.55	20,930.13
>500,00,00,000	778	18,20,131.21	2,33,950.03
<b>Total</b>	<b>10,21,520</b>	<b>30,02,085.12</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 2022-23)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	9,83,212	-	-
>0 and <=1,50,000	6,861	51.09	0.74
>150,000 and <= 2,00,000	1,869	32.37	1.73
>2,00,000 and <=2,50,000	1,553	34.53	2.22
>2,50,000 and <= 3,50,000	2,762	82.10	2.97
>3,50,000 and <= 4,00,000	1,000	37.61	3.76
>4,00,000 and <= 4,50,000	1,199	50.67	4.23
>4,50,000 and <= 5,00,000	809	38.24	4.73
>5,00,000 and <= 5,50,000	806	42.17	5.23
>5,50,000 and <= 9,50,000	5,012	368.22	7.35
>9,50,000 and <= 10,00,000	421	40.97	9.73
>10,00,000 and <=15,00,000	3,454	422.84	12.24
>15,00,000 and <= 20,00,000	1,957	339.16	17.33
>20,00,000 and <= 25,00,000	1,495	333.80	22.33
>25,00,000 and <= 50,00,000	3,878	1,371.46	35.37
>50,00,000 and <= 1,00,00,000	2,622	1,828.99	69.76
>1,00,00,000 and <=5,00,00,000	2,191	4,401.67	200.90
>5,00,00,000 and <=10,00,00,000	244	1,689.20	692.29
>10,00,00,000 and <=25,00,00,000	117	1,663.20	1,421.54
>25,00,00,000 and <=50,00,00,000	32	1,111.17	3,472.41
>50,00,00,000 and <=100,00,00,000	17	1,067.05	6,276.74
>100,00,00,000 and <=500,00,00,000	7	891.75	12,739.24
>500,00,00,000	2	1,426.20	71,309.86
<b>Total</b>	<b>10,21,520</b>	<b>17,324.45</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 2022-23)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	5,72,987	-	-
>0 and <=1,50,000	1,47,413	654.20	0.44
>150,000 and <= 2,00,000	15,704	272.74	1.74
>2,00,000 and <=2,50,000	12,419	278.22	2.24
>2,50,000 and <= 3,50,000	19,430	578.33	2.98
>3,50,000 and <= 4,00,000	8,111	303.64	3.74
>4,00,000 and <= 4,50,000	7,404	314.31	4.25
>4,50,000 and <= 5,00,000	6,647	315.47	4.75
>5,00,000 and <= 5,50,000	6,116	320.60	5.24
>5,50,000 and <= 9,50,000	34,890	2,554.88	7.32
>9,50,000 and <= 10,00,000	3,490	340.22	9.75
>10,00,000 and <=15,00,000	25,942	3,193.99	12.31
>15,00,000 and <= 20,00,000	17,825	3,097.02	17.37
>20,00,000 and <= 25,00,000	13,008	2,913.98	22.40
>25,00,000 and <= 50,00,000	36,087	12,891.14	35.72
>50,00,000 and <= 1,00,00,000	29,640	21,243.83	71.67
>1,00,00,000 and <=5,00,00,000	40,510	91,436.31	225.71
>5,00,00,000 and <=10,00,00,000	8,925	63,101.42	707.02
>10,00,00,000 and <=25,00,00,000	7,425	1,16,699.40	1,571.71
>25,00,00,000 and <=50,00,00,000	3,201	1,12,041.73	3,500.21
>50,00,00,000 and <=100,00,00,000	1,921	1,33,496.36	6,949.32
>100,00,00,000 and <=500,00,00,000	1,856	3,86,978.28	20,850.12
>500,00,00,000	569	14,82,359.90	2,60,520.19
<b>Total</b>	<b>10,21,520</b>	<b>24,35,385.97</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 2022-23)

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	9,94,295	-	-
>0 and <=1,50,000	5,113	27.72	0.54
>150,000 and <= 2,00,000	838	14.64	1.75
>2,00,000 and <=2,50,000	659	14.82	2.25
>2,50,000 and <= 3,50,000	1,131	33.56	2.97
>3,50,000 and <= 4,00,000	477	17.90	3.75
>4,00,000 and <= 4,50,000	482	20.46	4.24
>4,50,000 and <= 5,00,000	393	18.62	4.74
>5,00,000 and <= 5,50,000	367	19.24	5.24
>5,50,000 and <= 9,50,000	2,214	162.30	7.33
>9,50,000 and <= 10,00,000	241	23.53	9.76
>10,00,000 and <=15,00,000	1,741	215.06	12.35
>15,00,000 and <= 20,00,000	1,232	212.98	17.29
>20,00,000 and <= 25,00,000	978	219.41	22.43
>25,00,000 and <= 50,00,000	2,791	997.75	35.75
>50,00,000 and <= 1,00,00,000	2,387	1,698.37	71.15
>1,00,00,000 and <=5,00,00,000	3,410	7,716.16	226.28
>5,00,00,000 and <=10,00,00,000	851	6,059.91	712.09
>10,00,00,000 and <=25,00,00,000	724	11,310.56	1,562.23
>25,00,00,000 and <=50,00,00,000	396	14,033.85	3,543.90
>50,00,00,000 and <=100,00,00,000	274	19,550.54	7,135.23
>100,00,00,000 and <=500,00,00,000	391	89,717.67	22,945.70
>500,00,00,000	135	2,01,730.26	1,49,429.82
<b>Total</b>	<b>10,21,520</b>	<b>3,53,815.31</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 2022-23)

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	9,86,317	-	-
>0 and <=1,50,000	12,151	57.21	0.47
>150,000 and <= 2,00,000	1,470	25.65	1.74
>2,00,000 and <=2,50,000	1,108	24.82	2.24
>2,50,000 and <= 3,50,000	1,705	50.79	2.98
>3,50,000 and <= 4,00,000	742	27.85	3.75
>4,00,000 and <= 4,50,000	652	27.68	4.25
>4,50,000 and <= 5,00,000	514	24.37	4.74
>5,00,000 and <= 5,50,000	494	25.91	5.25
>5,50,000 and <= 9,50,000	2,810	206.09	7.33
>9,50,000 and <= 10,00,000	236	23.00	9.74
>10,00,000 and <=15,00,000	1,954	239.84	12.27
>15,00,000 and <= 20,00,000	1,282	222.66	17.37
>20,00,000 and <= 25,00,000	983	219.28	22.31
>25,00,000 and <= 50,00,000	2,502	894.94	35.77
>50,00,000 and <= 1,00,00,000	2,086	1,489.78	71.42
>1,00,00,000 and <=5,00,00,000	2,892	6,410.62	221.67
>5,00,00,000 and <=10,00,00,000	647	4,564.38	705.47
>10,00,00,000 and <=25,00,00,000	484	7,644.33	1,579.41
>25,00,00,000 and <=50,00,00,000	202	7,230.48	3,579.44
>50,00,00,000 and <=100,00,00,000	131	8,806.41	6,722.45
>100,00,00,000 and <=500,00,00,000	132	24,949.78	18,901.35
>500,00,00,000	26	30,709.68	1,18,114.15
<b>Total</b>	<b>10,21,520</b>	<b>93,875.53</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 2022-23)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	8,16,234	-	-
>0 and <=1,50,000	1,08,010	399.73	0.37
>150,000 and <= 2,00,000	8,121	141.29	1.74
>2,00,000 and <=2,50,000	6,297	140.99	2.24
>2,50,000 and <= 3,50,000	9,491	281.95	2.97
>3,50,000 and <= 4,00,000	3,595	134.63	3.74
>4,00,000 and <= 4,50,000	3,092	131.22	4.24
>4,50,000 and <= 5,00,000	2,801	132.85	4.74
>5,00,000 and <= 5,50,000	2,459	128.96	5.24
>5,50,000 and <= 9,50,000	13,169	956.98	7.27
>9,50,000 and <= 10,00,000	1,148	111.98	9.75
>10,00,000 and <=15,00,000	8,065	990.51	12.28
>15,00,000 and <= 20,00,000	5,195	900.52	17.33
>20,00,000 and <= 25,00,000	3,619	808.97	22.35
>25,00,000 and <= 50,00,000	8,920	3,161.11	35.44
>50,00,000 and <= 1,00,00,000	6,499	4,590.75	70.64
>1,00,00,000 and <=5,00,00,000	8,579	19,331.65	225.34
>5,00,00,000 and <=10,00,00,000	2,113	15,046.51	712.09
>10,00,00,000 and <=25,00,00,000	1,901	30,164.09	1,586.75
>25,00,00,000 and <=50,00,00,000	890	31,494.28	3,538.68
>50,00,00,000 and <=100,00,00,000	596	41,970.34	7,042.00
>100,00,00,000 and <=500,00,00,000	596	1,18,692.99	19,914.93
>500,00,00,000	130	2,00,387.52	1,54,144.25
<b>Total</b>	<b>10,21,520</b>	<b>4,70,099.82</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 2022-23)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	8,40,359	-	-
>0 and <=1,50,000	1,00,175	371.15	0.37
>150,000 and <= 2,00,000	7,472	129.92	1.74
>2,00,000 and <=2,50,000	5,797	129.72	2.24
>2,50,000 and <= 3,50,000	8,665	257.50	2.97
>3,50,000 and <= 4,00,000	3,280	122.83	3.74
>4,00,000 and <= 4,50,000	2,790	118.41	4.24
>4,50,000 and <= 5,00,000	2,517	119.39	4.74
>5,00,000 and <= 5,50,000	2,215	116.14	5.24
>5,50,000 and <= 9,50,000	11,779	854.71	7.26
>9,50,000 and <= 10,00,000	1,023	99.78	9.75
>10,00,000 and <=15,00,000	7,137	875.28	12.26
>15,00,000 and <= 20,00,000	4,497	779.00	17.32
>20,00,000 and <= 25,00,000	3,076	687.69	22.36
>25,00,000 and <= 50,00,000	7,445	2,625.89	35.27
>50,00,000 and <= 1,00,00,000	5,097	3,584.26	70.32
>1,00,00,000 and <=5,00,00,000	5,817	12,582.99	216.31
>5,00,00,000 and <=10,00,00,000	1,063	7,442.44	700.14
>10,00,00,000 and <=25,00,00,000	752	11,569.28	1,538.47
>25,00,00,000 and <=50,00,00,000	283	9,791.17	3,459.78
>50,00,00,000 and <=100,00,00,000	162	11,372.71	7,020.19
>100,00,00,000 and <=500,00,00,000	107	21,166.06	19,781.36
>500,00,00,000	12	9,935.28	82,794.00
<b>Total</b>	<b>10,21,520</b>	<b>94,731.60</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 “Sum of Interest Income” is the sum of Interest Income of all returns within the value range slab.
4. 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 2022-23)

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	7,98,007	-	-
>0 and <=1,50,000	1,07,111	427.78	0.40
>150,000 and <= 2,00,000	9,518	165.74	1.74
>2,00,000 and <=2,50,000	6,991	156.55	2.24
>2,50,000 and <= 3,50,000	10,948	325.02	2.97
>3,50,000 and <= 4,00,000	4,273	160.17	3.75
>4,00,000 and <= 4,50,000	3,764	159.77	4.24
>4,50,000 and <= 5,00,000	3,342	158.78	4.75
>5,00,000 and <= 5,50,000	2,952	154.92	5.25
>5,50,000 and <= 9,50,000	16,326	1,187.69	7.27
>9,50,000 and <= 10,00,000	1,455	141.81	9.75
>10,00,000 and <=15,00,000	10,555	1,297.32	12.29
>15,00,000 and <= 20,00,000	6,698	1,161.34	17.34
>20,00,000 and <= 25,00,000	4,784	1,070.12	22.37
>25,00,000 and <= 50,00,000	11,679	4,124.99	35.32
>50,00,000 and <= 1,00,00,000	8,375	5,906.58	70.53
>1,00,00,000 and <=5,00,00,000	9,818	21,616.93	220.18
>5,00,00,000 and <=10,00,00,000	1,902	13,410.21	705.06
>10,00,00,000 and <=25,00,00,000	1,524	23,816.85	1,562.79
>25,00,00,000 and <=50,00,00,000	646	22,578.96	3,495.20
>50,00,00,000 and <=100,00,00,000	385	27,436.06	7,126.25
>100,00,00,000 and <=500,00,00,000	367	74,906.18	20,410.40
>500,00,00,000	100	1,68,052.21	1,68,052.21
<b>Total</b>	<b>10,21,520</b>	<b>3,68,415.96</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

## 6.9 Company – Range of Returned Income (AY 2022-23)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	5,99,743	-	-
>0 and <=1,50,000	1,27,924	573.29	0.45
>150,000 and <= 2,00,000	14,115	245.26	1.74
>2,00,000 and <=2,50,000	11,142	249.63	2.24
>2,50,000 and <= 3,50,000	17,461	519.88	2.98
>3,50,000 and <= 4,00,000	7,340	274.92	3.75
>4,00,000 and <= 4,50,000	6,790	288.13	4.24
>4,50,000 and <= 5,00,000	6,095	289.28	4.75
>5,00,000 and <= 5,50,000	5,600	293.70	5.24
>5,50,000 and <= 9,50,000	32,835	2,409.78	7.34
>9,50,000 and <= 10,00,000	3,219	313.92	9.75
>10,00,000 and <=15,00,000	24,638	3,034.46	12.32
>15,00,000 and <= 20,00,000	17,013	2,953.10	17.36
>20,00,000 and <= 25,00,000	12,589	2,818.75	22.39
>25,00,000 and <= 50,00,000	35,670	12,772.04	35.81
>50,00,000 and <= 1,00,00,000	29,998	21,562.97	71.88
>1,00,00,000 and <=5,00,00,000	42,169	95,597.15	226.70
>5,00,00,000 and <=10,00,00,000	9,757	69,159.44	708.82
>10,00,00,000 and <=25,00,00,000	8,204	1,29,540.81	1,579.00
>25,00,00,000 and <=50,00,00,000	3,728	1,30,447.88	3,499.14
>50,00,00,000 and <=100,00,00,000	2,322	1,60,120.75	6,895.81
>100,00,00,000 and <=500,00,00,000	2,440	5,10,891.14	20,938.16
>500,00,00,000	728	16,06,637.40	2,20,691.95
<b>Total</b>	<b>10,21,520</b>	<b>27,50,993.70</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 2022-23)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	5,02,935	-	-
>0 and <=1,50,000	2,85,860	864.85	0.30
>150,000 and <= 2,00,000	18,822	327.30	1.74
>2,00,000 and <=2,50,000	15,047	337.28	2.24
>2,50,000 and <= 3,50,000	22,496	667.77	2.97
>3,50,000 and <= 4,00,000	8,564	320.61	3.74
>4,00,000 and <= 4,50,000	7,533	319.69	4.24
>4,50,000 and <= 5,00,000	6,569	311.80	4.75
>5,00,000 and <= 5,50,000	5,919	310.59	5.25
>5,50,000 and <= 9,50,000	31,451	2,286.65	7.27
>9,50,000 and <= 10,00,000	2,672	260.54	9.75
>10,00,000 and <=15,00,000	20,370	2,500.38	12.27
>15,00,000 and <= 20,00,000	12,561	2,181.28	17.37
>20,00,000 and <= 25,00,000	9,547	2,137.39	22.39
>25,00,000 and <= 50,00,000	22,924	8,140.36	35.51
>50,00,000 and <= 1,00,00,000	16,854	11,912.33	70.68
>1,00,00,000 and <=5,00,00,000	21,021	46,044.18	219.04
>5,00,00,000 and <=10,00,00,000	4,350	30,401.29	698.88
>10,00,00,000 and <=25,00,00,000	3,201	49,634.87	1,550.61
>25,00,00,000 and <=50,00,00,000	1,310	45,602.57	3,481.11
>50,00,00,000 and <=100,00,00,000	746	51,606.59	6,917.77
>100,00,00,000 and <=500,00,00,000	643	1,30,308.31	20,265.68
>500,00,00,000	125	2,40,197.79	1,92,158.23
<b>Total</b>	<b>10,21,520</b>	<b>6,26,674.39</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 2022-23)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
1	OTHERS-Share of Income from firm only.	-	12,80,736	12,80,736
10001	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Star rated	1,909	2,105	4,014
10002	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Nonstar rated	5,797	24,275	30,072
10003	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Motels, Inns and Dharmshalas	243	1,087	1,330
10004	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Guest houses and circuit houses	416	3,458	3,874
10005	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Dormitories and hostels at educational institutions	80	720	800
10006	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Short stay accommodations n.e.c.	677	4,161	4,838
10007	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Restaurants with bars	1,623	9,741	11,364
10008	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Restaurants without bars	3,089	20,940	24,029
10009	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Canteens	354	7,571	7,925
1001	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of tea	1,158	2,534	3,692
10010	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Independent caterers	418	9,969	10,387
10011	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Casinos and other games of chance	42	93	135
10012	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Other hospitality services n.e.c.	6,035	15,477	21,512
1002	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of coffee	145	338	483
1003	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of rubber	100	405	505
1004	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Market gardening and horticulture specialties	337	1,124	1,461
1005	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of silk worms and production of silk	24	194	218
1006	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of bees and production of honey	70	293	363
1007	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of poultry and production of eggs	744	9,626	10,370
1008	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Rearing of sheep and production of wool	32	364	396
1009	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Rearing of animals and production of animal products	189	4,661	4,850

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
1010	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Agricultural and animal husbandry services	7,582	29,447	37,029
1011	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Soil conservation, soil testing and soil desalination services	49	163	212
1012	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Hunting, trapping and game propagation services	20	52	72
1013	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing of timber, plantation, operation of tree nurseries and conserving of forest	272	1,135	1,407
1014	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Gathering of tendu leaves	5	259	264
1015	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Gathering of other wild growing materials	20	71	91
1016	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Forestry service activities, timber cruising, afforestation and reforestation	49	544	593
1017	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Logging service activities, transport of logs within the forest	26	217	243
1018	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY -Other agriculture, animal husbandry or forestry activity n.e.c	12,172	28,547	40,719
11001	TRANSPORT AND LOGISTICS SERVICES-Travel agencies and tour operators	6,122	28,012	34,134
11002	TRANSPORT AND LOGISTICS SERVICES-Packers and movers	282	1,347	1,629
11003	TRANSPORT AND LOGISTICS SERVICES-Passenger land transport	655	10,774	11,429
11004	TRANSPORT AND LOGISTICS SERVICES-Air transport	452	213	665
11005	TRANSPORT AND LOGISTICS SERVICES-Transport by urban/suburban railways	54	385	439
11006	TRANSPORT AND LOGISTICS SERVICES-Inland water transport	95	247	342
11007	TRANSPORT AND LOGISTICS SERVICES-Sea and coastal water transport	409	307	716
11008	TRANSPORT AND LOGISTICS SERVICES-Freight transport by road	4,317	82,374	86,691
11009	TRANSPORT AND LOGISTICS SERVICES-Freight transport by railways	78	372	450
11010	TRANSPORT AND LOGISTICS SERVICES-Forwarding of freight	1,736	3,533	5,269
11011	TRANSPORT AND LOGISTICS SERVICES-Receiving and acceptance of freight	59	820	879
11012	TRANSPORT AND LOGISTICS SERVICES-Cargo handling	1,305	2,960	4,265
11013	TRANSPORT AND LOGISTICS SERVICES-Storage	1,636	3,203	4,839

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	and warehousing			
11014	TRANSPORT AND LOGISTICS SERVICES-Transport via pipelines (transport of gases, liquids, slurry and other commodities)	52	306	358
11015	TRANSPORT AND LOGISTICS SERVICES-Other Transport & Logistics services n.e.c	5,511	52,998	58,509
12001	POSTS AND TELECOMMUNICATION SERVICES-Post and courier activities	464	3,946	4,410
12002	POSTS AND TELECOMMUNICATION SERVICES-Basic telecom services	279	3,764	4,043
12003	POSTS AND TELECOMMUNICATION SERVICES-Value added telecom services	186	781	967
12004	POSTS AND TELECOMMUNICATION SERVICES-Maintenance of telecom network	309	640	949
12005	POSTS AND TELECOMMUNICATION SERVICES-Activities of the cable operators	464	4,424	4,888
12006	POSTS AND TELECOMMUNICATION SERVICES-Other Post & Telecommunication services n.e.c	1,062	4,231	5,293
13001	FINANCIAL INTERMEDIATION SERVICES-Commercial banks, saving banks and discount houses	388	2,998	3,386
13002	FINANCIAL INTERMEDIATION SERVICES-Specialised institutions granting credit	318	618	936
13003	FINANCIAL INTERMEDIATION SERVICES-Financial leasing	900	4,862	5,762
13004	FINANCIAL INTERMEDIATION SERVICES-Hire-purchase financing	367	4,017	4,384
13005	FINANCIAL INTERMEDIATION SERVICES-Housing finance activities	190	1,156	1,346
13006	FINANCIAL INTERMEDIATION SERVICES-Commercial loan activities	2,279	20,977	23,256
13007	FINANCIAL INTERMEDIATION SERVICES-Credit cards	25	127	152
13008	FINANCIAL INTERMEDIATION SERVICES-Mutual funds	319	5,066	5,385
13009	FINANCIAL INTERMEDIATION SERVICES-Chit fund	4,220	1,273	5,493
13010	FINANCIAL INTERMEDIATION SERVICES-Investment activities	16,746	1,44,763	1,61,509
13011	FINANCIAL INTERMEDIATION SERVICES-Life insurance	187	96,293	96,480
13012	FINANCIAL INTERMEDIATION SERVICES-Pension funding	9	243	252
13013	FINANCIAL INTERMEDIATION SERVICES-Non-life insurance	274	12,722	12,996
13014	FINANCIAL INTERMEDIATION SERVICES-Administration of financial markets	61	982	1,043
13015	FINANCIAL INTERMEDIATION SERVICES-Stock brokers, sub-brokers and related activities	3,973	32,004	35,977
13016	FINANCIAL INTERMEDIATION SERVICES-Financial	2,313	21,288	23,601



Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	advisers, mortgage advisers and brokers			
13017	FINANCIAL INTERMEDIATION SERVICES-Foreign exchange services	1,695	612	2,307
13018	FINANCIAL INTERMEDIATION SERVICES-Other financial intermediation services n.e.c.	17,516	1,94,330	2,11,846
14001	COMPUTER AND RELATED SERVICES-Software development	26,216	14,266	40,482
14002	COMPUTER AND RELATED SERVICES-Other software consultancy	9,642	13,052	22,694
14003	COMPUTER AND RELATED SERVICES-Data processing	989	2,816	3,805
14004	COMPUTER AND RELATED SERVICES-Database activities and distribution of electronic content	897	955	1,852
14005	COMPUTER AND RELATED SERVICES-Other IT enabled services	25,712	18,542	44,254
14006	COMPUTER AND RELATED SERVICES-BPO services	2,199	1,198	3,397
14007	COMPUTER AND RELATED SERVICES-Cyber café	20	2,575	2,595
14008	COMPUTER AND RELATED SERVICES-Maintenance and repair of office, accounting and computing machinery	442	3,630	4,072
14009	COMPUTER AND RELATED SERVICES-Computer training and educational institutes	1,980	7,853	9,833
14010	COMPUTER AND RELATED SERVICES-Other computation related services n.e.c.	5,098	13,800	18,898
15001	RESEARCH AND DEVELOPMENT-Natural sciences and engineering	275	201	476
15002	RESEARCH AND DEVELOPMENT-Social sciences and humanities	75	255	330
15003	RESEARCH AND DEVELOPMENT-Other Research & Development activities n.e.c.	1,917	1,258	3,175
16001	PROFESSIONS-Legal profession	822	92,356	93,178
16002	PROFESSIONS-Accounting, book-keeping and auditing profession	2,466	1,04,860	1,07,326
16003	PROFESSIONS-Tax consultancy	1,199	24,828	26,027
16004	PROFESSIONS-Architectural profession	1,131	15,352	16,483
16005	PROFESSIONS-Engineering and technical consultancy	4,968	31,762	36,730
16006	PROFESSIONS-Advertising	2,460	6,923	9,383
16007	PROFESSIONS-Fashion designing	140	8,615	8,755
16008	PROFESSIONS-Interior decoration	845	8,199	9,044
16009	PROFESSIONS-Photography	323	11,344	11,667
16010	PROFESSIONS-Auctioneers	21	96	117
16011	PROFESSIONS-Business brokerage	583	45,597	46,180
16012	PROFESSIONS-Market research and public opinion polling	278	681	959
16013	PROFESSIONS-Business and management consultancy activities	7,949	34,812	42,761
16014	PROFESSIONS-Labour recruitment and provision of	1,897	8,037	9,934

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	personnel			
16015	PROFESSIONS-Investigation and security activities	994	2,668	3,662
16016	PROFESSIONS-Buildingcleaning and industrial cleaning activities	99	566	665
16017	PROFESSIONS-Packaging activities	103	885	988
16018	PROFESSIONS-Secretarial activities	127	3,241	3,368
16019	PROFESSIONS-Other business activities n.e.c.	12,542	2,59,891	2,72,433
16019_1	PROFESSIONS-Medical Profession	513	53,347	53,860
16020	PROFESSIONS-Film Artist	50	2,612	2,662
17001	EDUCATION SERVICES-Primary education	732	13,509	14,241
17002	EDUCATION SERVICES-Secondary/senior secondary education	202	6,037	6,239
17003	EDUCATION SERVICES-Technical and vocational secondary/senior secondary education	852	2,505	3,357
17004	EDUCATION SERVICES-Higher education	262	2,804	3,066
17005	EDUCATION SERVICES-Education by correspondence	182	1,034	1,216
17006	EDUCATION SERVICES-Coaching centres and tuitions	3,316	93,524	96,840
17007	EDUCATION SERVICES-Other education services n.e.c.	9,099	45,466	54,565
18001	HEALTHCARE SERVICES-General hospitals	2,864	19,199	22,063
18002	HEALTHCARE SERVICES-Speciality and super speciality hospitals	2,329	6,622	8,951
18003	HEALTHCARE SERVICES-Nursing homes	1,295	12,088	13,383
18004	HEALTHCARE SERVICES-Diagnostic centres	1,912	10,113	12,025
18005	HEALTHCARE SERVICES-Pathological laboratories	492	7,769	8,261
18006	HEALTHCARE SERVICES-Independent blood banks	11	187	198
18007	HEALTHCARE SERVICES-Medical transcription	114	970	1,084
18008	HEALTHCARE SERVICES-Independent ambulance services	52	258	310
18009	HEALTHCARE SERVICES-Medical suppliers, agencies and stores	3,811	34,675	38,486
18010	HEALTHCARE SERVICES-Medical clinics	1,222	56,456	57,678
18011	HEALTHCARE SERVICES-Dental practice	320	15,207	15,527
18012	HEALTHCARE SERVICES-Ayurveda practice	308	4,242	4,550
18013	HEALTHCARE SERVICES-Unani practice	6	265	271
18014	HEALTHCARE SERVICES-Homeopathy practice	66	5,306	5,372
18015	HEALTHCARE SERVICES-Nurses, physiotherapists or other paramedical practitioners	216	4,401	4,617
18016	HEALTHCARE SERVICES-Veterinary hospitals and practice	46	716	762
18017	HEALTHCARE SERVICES-Medical Education	1,973	10,033	12,006
18018	HEALTHCARE SERVICES-Medical Research	285	428	713
18019	HEALTHCARE SERVICES-Practice of Alternative Medicine	40	785	825
18020	HEALTHCARE SERVICES-Other healthcare services	4,347	20,172	24,519

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
19001	SOCIAL AND COMMUNITY WORK-social work activities with accommodation (orphanages and homes for the aged)	234	1,240	1,474
19002	SOCIAL AND COMMUNITY WORK-social work activities without accommodation (Creches)	399	2,686	3,085
19003	SOCIAL AND COMMUNITY WORK-Industry associations, chambers of commerce	136	512	648
19004	SOCIAL AND COMMUNITY WORK-Professional organisations	233	3,655	3,888
19005	SOCIAL AND COMMUNITY WORK-Trade unions	46	1,217	1,263
19006	SOCIAL AND COMMUNITY WORK-Religious organizations	72	3,897	3,969
19007	SOCIAL AND COMMUNITY WORK-Political organisations	2	121	123
19008	SOCIAL AND COMMUNITY WORK-Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	163	2,778	2,941
19009	SOCIAL AND COMMUNITY WORK-Other Social or community service n.e.c	3,374	22,039	25,413
2	OTHERS-Not Applicable	-	19,215	19,215
20001	CULTURE AND SPORT-Motion picture production	1,428	2,012	3,440
20002	CULTURE AND SPORT-Film distribution	474	978	1,452
20003	CULTURE AND SPORT-Film laboratories	56	123	179
20004	CULTURE AND SPORT-Television channel productions	249	450	699
20005	CULTURE AND SPORT-Television channels broadcast	485	744	1,229
20006	CULTURE AND SPORT-Video production and distribution	797	1,471	2,268
20007	CULTURE AND SPORT-Sound recording studios	147	610	757
20008	CULTURE AND SPORT-Radio recording and distribution	44	110	154
20009	CULTURE AND SPORT-Stage production and related activities	129	760	889
2001	FISH FARMING-Fishing on commercial basis in inland waters	73	1,257	1,330
20010	CULTURE AND SPORT-Individual artists excluding authors	33	3,298	3,331
20011	CULTURE AND SPORT-Literary activities	30	1,074	1,104
20012	CULTURE AND SPORT-Other cultural activities n.e.c.	649	6,984	7,633
20013	CULTURE AND SPORT-Circuses and race tracks	6	25	31
20014	CULTURE AND SPORT-Video Parlours	20	249	269
20015	CULTURE AND SPORT-News agency activities	333	1122	1455
20016	CULTURE AND SPORT-Library and archives activities	13	135	148
20017	CULTURE AND SPORT-Museum activities	12	37	49
20018	CULTURE AND SPORT-Preservation of historical sites and buildings	11	63	74
20019	CULTURE AND SPORT-Botanical and zoological gardens	11	37	48

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
2002	FISH FARMING-Fishing on commercial basis in ocean and coastal areas	38	2604	2642
20020	CULTURE AND SPORT-Operation and maintenance of sports facilities	96	274	370
20021	CULTURE AND SPORT-Activities of sports and game schools	217	752	969
20022	CULTURE AND SPORT-Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	320	453	773
20023	CULTURE AND SPORT-Other sporting activities n.e.c.	729	2571	3300
20023_1	CULTURE AND SPORT- Sports Management	83	216	299
20024	CULTURE AND SPORT-Other recreational activities n.e.c.	701	3352	4053
2003	FISH FARMING-Fish farming	312	6603	6915
2004	FISH FARMING-Gathering of marine materials such as natural pearls, sponges, coral etc.	8	666	674
2005	FISH FARMING-Services related to marine and fresh water fisheries, fish hatcheries and fish farms	95	558	653
2006	FISH FARMING-Other Fish farming activity n.e.c	309	4388	4697
21001	OTHER SERVICES-Hair dressing and other beauty treatment	677	32184	32861
21002	OTHER SERVICES-Funeral and related activities	19	252	271
21003	OTHER SERVICES-Marriage bureaus	117	840	957
21004	OTHER SERVICES-Pet care services	158	991	1149
21005	OTHER SERVICES-Sauna and steam baths, massage salons etc.	112	909	1021
21006	OTHER SERVICES-Astrological and spiritualists activities	177	5574	5751
21007	OTHER SERVICES-Private households as employers of domestic staff	132	1099	1231
21008	OTHER SERVICES-Other services n.e.c.	232579	2120110	2352689
21008_1	OTHER SERVICES-Event Management	1765	7538	9303
22001	OTHER SERVICES-Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	48	942	990
23001	ACTIVITIES OF COOPERATIVE SOCIETY-Banking/Credit Facilities to its members	0	32484	32484
23002	ACTIVITIES OF COOPERATIVE SOCIETY-Cottage Industry	0	1513	1513
23003	ACTIVITIES OF COOPERATIVE SOCIETY-Marketing of Agricultural produce grown by its members	0	2073	2073
23004	ACTIVITIES OF COOPERATIVE SOCIETY-Purchase of Agricultural Implements, seeds, livestock or other articles intended for agriculture for the purpose of supplying to its members.	0	3059	3059
23005	ACTIVITIES OF COOPERATIVE SOCIETY-Processing , without the aid of power, of the agricultural Produce of its members.	0	65	65
23006	ACTIVITIES OF COOPERATIVE SOCIETY-Collective	0	5122	5122

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	disposal of Labour of its members			
23007	ACTIVITIES OF COOPERATIVE SOCIETY-Fishing or allied activities for the purpose of supplying to its members.	0	194	194
23008	ACTIVITIES OF COOPERATIVE SOCIETY-Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act	0	17314	17314
23009	ACTIVITIES OF COOPERATIVE SOCIETY-Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)	0	1338	1338
23010	ACTIVITIES OF COOPERATIVE SOCIETY-Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)	0	7609	7609
23011	ACTIVITIES OF COOPERATIVE SOCIETY-Interest/Dividend from Investment in other co-operative society	0	16618	16618
23012	ACTIVITIES OF COOPERATIVE SOCIETY-Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities	0	251	251
23013	ACTIVITIES OF COOPERATIVE SOCIETY-Others	0	21839	21839
23014	ACTIVITIES OF COOPERATIVE SOCIETY-Federal milk co-operative society	0	236	236
3001	MINING AND QUARRYING-Mining and agglomeration of hard coal	128	175	303
3002	MINING AND QUARRYING-Mining and agglomeration of lignite	28	89	117
3003	MINING AND QUARRYING-Extraction and agglomeration of peat	8	52	60
3004	MINING AND QUARRYING-Extraction of crude petroleum and natural gas	152	161	313
3005	MINING AND QUARRYING-Service activities incidental to oil and gas extraction excluding surveying	292	289	581
3006	MINING AND QUARRYING-Mining of uranium and thorium ores	8	23	31
3007	MINING AND QUARRYING-Mining of iron ores	225	245	470
3008	MINING AND QUARRYING-Mining of nonferrous metal ores, except uranium and thorium ores	50	102	152
3009	MINING AND QUARRYING-Mining of gemstones	19	79	98
3010	MINING AND QUARRYING-Mining of chemical and fertilizer minerals	35	167	202
3011	MINING AND QUARRYING-Mining of quarrying of abrasive materials	45	155	200
3012	MINING AND QUARRYING-Mining of mica, graphite and asbestos	22	68	90

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
3013	MINING AND QUARRYING-Quarrying of stones (marble/granite/dolomite), sand and clay	1,074	5,518	6,592
3014	MINING AND QUARRYING-Other mining and quarrying	1,195	4,113	5,308
3015	MINING AND QUARRYING-Mining and production of salt	105	313	418
3016	MINING AND QUARRYING-Other mining and quarrying n.e.c	1,227	4,604	5,831
4001	MANUFACTURING-Production, processing and preservation of meat and meat products	290	757	1,047
4002	MANUFACTURING-Production, processing and preservation of fish and fish products	263	487	750
4003	MANUFACTURING-Manufacture of vegetable oil, animal oil and fats	860	2,299	3,159
4004	MANUFACTURING-Processing of fruits, vegetables and edible nuts	758	2,631	3,389
4005	MANUFACTURING-Manufacture of dairy products	1,058	7,850	8,908
4006	MANUFACTURING-Manufacture of sugar	427	438	865
4007	MANUFACTURING-Manufacture of cocoa, chocolates and sugar confectionery	312	792	1,104
4008	MANUFACTURING-Flour milling	1,031	3,894	4,925
4009	MANUFACTURING-Rice milling	1,663	20,048	21,711
4010	MANUFACTURING-Dal milling	285	3,712	3,997
4011	MANUFACTURING-Manufacture of other grain mill products	387	1,817	2,204
4012	MANUFACTURING-Manufacture of bakery products	965	5,259	6,224
4013	MANUFACTURING-Manufacture of starch products	77	301	378
4014	MANUFACTURING-Manufacture of animal feeds	704	2,552	3,256
4015	MANUFACTURING-Manufacture of other food products	4,850	14,403	19,253
4016	MANUFACTURING-Manufacturing of wines	190	124	314
4017	MANUFACTURING-Manufacture of beer	122	51	173
4018	MANUFACTURING-Manufacture of malt liquors	137	56	193
4019	MANUFACTURING-Distilling and blending of spirits, production of ethyl alcohol	358	149	507
4020	MANUFACTURING-Manufacture of mineral water	534	1,539	2,073
4021	MANUFACTURING-Manufacture of soft drinks	162	399	561
4022	MANUFACTURING-Manufacture of other non-alcoholic beverages	342	328	670
4023	MANUFACTURING-Manufacture of tobacco products	350	1,470	1,820
4024	MANUFACTURING-Manufacture of textiles (other than by handloom)	9,527	85,967	95,494
4025	MANUFACTURING-Manufacture of textiles using handlooms (khadi)	914	5,187	6,101
4026	MANUFACTURING-Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	222	1,123	1,345
4027	MANUFACTURING-Manufacture of carpet, rugs, blankets, shawls etc. by hand	87	1,487	1,574

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4028	MANUFACTURING-Manufacture of wearing apparel	2,238	19,346	21,584
4029	MANUFACTURING-Tanning and dressing of leather	235	1,950	2,185
4030	MANUFACTURING-Manufacture of luggage, handbags and the like saddler and harness	251	1,293	1,544
4031	MANUFACTURING-Manufacture of footwear	821	3,567	4,388
4032	MANUFACTURING-Manufacture of wood and wood products, cork, straw and plaiting material	875	7,030	7,905
4033	MANUFACTURING-Manufacture of paper and paper products	2,820	10,309	13,129
4034	MANUFACTURING-Publishing, printing and reproduction of recorded media	2,029	8,119	10,148
4035	MANUFACTURING-Manufacture of coke oven products	135	225	360
4036	MANUFACTURING-Manufacture of refined petroleum products	387	306	693
4037	MANUFACTURING-Processing of nuclear fuel	14	12	26
4038	MANUFACTURING-Manufacture of fertilizers and nitrogen compounds	1,162	1,069	2,231
4039	MANUFACTURING-Manufacture of plastics in primary forms and of synthetic rubber	400	1,704	2,104
4040	MANUFACTURING-Manufacture of paints, varnishes and similar coatings	798	1,619	2,417
4041	MANUFACTURING-Manufacture of pharmaceuticals, medicinal chemicals and botanical products	7,238	3,752	10,990
4042	MANUFACTURING-Manufacture of soap and detergents	370	1,449	1,819
4043	MANUFACTURING-Manufacture of other chemical products	4,643	6,508	11,151
4044	MANUFACTURING-Manufacture of man-made fibers	108	562	670
4045	MANUFACTURING-Manufacture of rubber products	1,179	3,240	4,419
4046	MANUFACTURING-Manufacture of plastic products	3,674	17,000	20,674
4047	MANUFACTURING-Manufacture of glass and glass products	403	1,032	1,435
4048	MANUFACTURING-Manufacture of cement, lime and plaster	702	1,126	1,828
4049	MANUFACTURING-Manufacture of articles of concrete, cement and plaster	496	3,151	3,647
4050	MANUFACTURING-Manufacture of Bricks	577	20,664	21,241
4051	MANUFACTURING-Manufacture of other clay and ceramic products	817	2,432	3,249
4052	MANUFACTURING-Manufacture of other non-metallic mineral products	289	987	1,276
4053	MANUFACTURING-Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	395	337	732
4054	MANUFACTURING-Manufacture of Ferro alloys	354	424	778
4055	MANUFACTURING-Manufacture of Ingots, billets, blooms and slabs etc.	662	696	1,358
4056	MANUFACTURING-Manufacture of steel products	4,121	9,691	13,812

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4057	MANUFACTURING-Manufacture of basic precious and non-ferrous metals	308	2,160	2,468
4058	MANUFACTURING-Manufacture of non-metallic mineral products	270	1,147	1,417
4059	MANUFACTURING-Casting of metals	1,023	4,132	5,155
4060	MANUFACTURING-Manufacture of fabricated metal products	2,099	10,358	12,457
4061	MANUFACTURING-Manufacture of engines and turbines	216	372	588
4062	MANUFACTURING-Manufacture of pumps and compressors	452	1,281	1,733
4063	MANUFACTURING-Manufacture of bearings and gears	310	790	1,100
4064	MANUFACTURING-Manufacture of ovens and furnaces	99	200	299
4065	MANUFACTURING-Manufacture of lifting and handling equipment	386	647	1,033
4066	MANUFACTURING-Manufacture of other general purpose machinery	860	3,250	4,110
4067	MANUFACTURING-Manufacture of agricultural and forestry machinery	674	3,308	3,982
4068	MANUFACTURING-Manufacture of Machine Tools	2,043	11,292	13,335
4069	MANUFACTURING-Manufacture of machinery for metallurgy	55	197	252
4070	MANUFACTURING-Manufacture of machinery for mining, quarrying and constructions	246	531	777
4071	MANUFACTURING-Manufacture of machinery for processing of food and beverages	300	735	1,035
4072	MANUFACTURING-Manufacture of machinery for leather and textile	151	709	860
4073	MANUFACTURING-Manufacture of weapons and ammunition	69	47	116
4074	MANUFACTURING-Manufacture of other special purpose machinery	915	1,377	2,292
4075	MANUFACTURING-Manufacture of domestic appliances	407	1,128	1,535
4076	MANUFACTURING-Manufacture of office, accounting and computing machinery	56	134	190
4077	MANUFACTURING-Manufacture of electrical machinery and apparatus	2,666	4,347	7,013
4078	MANUFACTURING-Manufacture of Radio, Television, communication equipment and apparatus	308	230	538
4079	MANUFACTURING-Manufacture of medical and surgical equipment	1,059	1,229	2,288
4080	MANUFACTURING-Manufacture of industrial process control equipment	631	1,509	2,140
4081	MANUFACTURING-Manufacture of instruments and appliances for measurements and navigation	165	218	383
4082	MANUFACTURING-Manufacture of optical instruments	82	175	257
4083	MANUFACTURING-Manufacture of watches and clocks	56	222	278



Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4084	MANUFACTURING-Manufacture of motor vehicles	597	262	859
4085	MANUFACTURING-Manufacture of body of motor vehicles	278	843	1,121
4086	MANUFACTURING-Manufacture of parts & accessories of motor vehicles & engines	3,304	4,959	8,263
4087	MANUFACTURING-Building & repair of ships and boats	116	256	372
4088	MANUFACTURING-Manufacture of railway locomotive and rolling stocks	144	145	289
4089	MANUFACTURING-Manufacture of aircraft and spacecraft	106	44	150
4090	MANUFACTURING-Manufacture of bicycles	118	492	610
4091	MANUFACTURING-Manufacture of other transport equipment	140	203	343
4092	MANUFACTURING-Manufacture of furniture	1,084	7,809	8,893
4093	MANUFACTURING-Manufacture of jewellery	1,738	31,146	32,884
4094	MANUFACTURING-Manufacture of sports goods	126	614	740
4095	MANUFACTURING-Manufacture of musical instruments	27	143	170
4096	MANUFACTURING-Manufacture of games and toys	158	475	633
4097	MANUFACTURING-Other manufacturing n.e.c.	61,292	2,51,090	3,12,382
4098	MANUFACTURING-Recycling of metal waste and scrap	284	1,225	1,509
4099	MANUFACTURING-Recycling of non-metal waste and scrap	270	906	1,176
5001	ELECTRICITY, GAS AND WATER-Production, collection and distribution of electricity	5,531	1,529	7,060
5002	ELECTRICITY, GAS AND WATER-Manufacture and distribution of gas	386	1,962	2,348
5003	ELECTRICITY, GAS AND WATER-Collection, purification and distribution of water	189	820	1,009
5004	ELECTRICITY, GAS AND WATER-Other essential commodity service n.e.c	1,777	9,457	11,234
6001	CONSTRUCTION-Site preparation works	2,342	15,594	17,936
6002	CONSTRUCTION-Building of complete constructions or parts civil contractors	18,942	1,09,121	1,28,063
6003	CONSTRUCTION-Building installation	682	2,509	3,191
6004	CONSTRUCTION-Building completion	6,219	23,993	30,212
6005	CONSTRUCTION-Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	5,789	32,408	38,197
6006	CONSTRUCTION-Construction and maintenance of power plants	740	1,563	2,303
6007	CONSTRUCTION-Construction and maintenance of industrial plants	534	2,894	3,428
6008	CONSTRUCTION-Construction and maintenance of power transmission and telecommunication lines	760	2,797	3,557
6009	CONSTRUCTION-Construction of water ways and water reservoirs	250	1,954	2,204
6010	CONSTRUCTION-Other construction activity n.e.c.	37,374	2,03,571	2,40,945

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
7001	REAL ESTATE AND RENTING SERVICES-Purchase, sale and letting of leased buildings(residential and nonresidential)	6,180	11,237	17,417
7002	REAL ESTATE AND RENTING SERVICES-Operating of real estate of self-owned buildings(residential and nonresidential)	3,777	5,881	9,658
7003	REAL ESTATE AND RENTING SERVICES-Developing and sub-dividing real estate into lots	9,453	17,640	27,093
7004	REAL ESTATE AND RENTING SERVICES-Real estate activities on a fee or contract basis	6,228	17,116	23,344
7005	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c	38,406	51,227	89,633
8001	RENTING OF MACHINERY-Renting of land transport equipment	202	3,351	3,553
8002	RENTING OF MACHINERY-Renting of water transport equipment	43	171	214
8003	RENTING OF MACHINERY-Renting of air transport equipment	315	86	401
8004	RENTING OF MACHINERY-Renting of agricultural machinery and equipment	49	1,050	1,099
8005	RENTING OF MACHINERY-Renting of construction and civil engineering machinery	286	2,786	3,072
8006	RENTING OF MACHINERY-Renting of office machinery and equipment	200	900	1,100
8007	RENTING OF MACHINERY-Renting of other machinery and equipment n.e.c.	472	3,736	4,208
8008	RENTING OF MACHINERY-Renting of personal and household goods n.e.c.	91	1,246	1,337
8009	RENTING OF MACHINERY-Renting of other machinery n.e.c.	632	6,418	7,050
9001	WHOLESALE AND RETAIL TRADE-Wholesale and retail sale of motor vehicles	4,015	18,828	22,843
9002	WHOLESALE AND RETAIL TRADE-Repair and maintenance of motor vehicles	684	10,288	10,972
9003	WHOLESALE AND RETAIL TRADE-Sale of motor parts and accessories wholesale and retail	1,591	23,351	24,942
9004	WHOLESALE AND RETAIL TRADE-Retail sale of automotive fuel	591	45,980	46,571
9005	WHOLESALE AND RETAIL TRADE-General commission agents, commodity brokers and auctioneers	3,344	4,67,066	4,70,410
9006	WHOLESALE AND RETAIL TRADE-Wholesale of agricultural raw material	3,366	53,821	57,187
9007	WHOLESALE AND RETAIL TRADE-Wholesale of food & beverages and tobacco	2,125	26,203	28,328
9008	WHOLESALE AND RETAIL TRADE-Wholesale of household goods	959	17,141	18,100
9009	WHOLESALE AND RETAIL TRADE-Wholesale of metals and metal ores	2,227	17,038	19,265
9010	WHOLESALE AND RETAIL TRADE-Wholesale of	351	6,632	6,983

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	household goods			
9011	WHOLESALE AND RETAIL TRADE-Wholesale of construction material	1,462	33,564	35,026
9012	WHOLESALE AND RETAIL TRADE-Wholesale of hardware and sanitary fittings	720	18,282	19,002
9013	WHOLESALE AND RETAIL TRADE-Wholesale of cotton and jute	666	6,766	7,432
9014	WHOLESALE AND RETAIL TRADE-Wholesale of raw wool and raw silk	104	1,683	1,787
9015	WHOLESALE AND RETAIL TRADE-Wholesale of other textile fibres	2,810	35,542	38,352
9016	WHOLESALE AND RETAIL TRADE-Wholesale of industrial chemicals	1,858	10,413	12,271
9017	WHOLESALE AND RETAIL TRADE-Wholesale of fertilizers and pesticides	1,146	19,624	20,770
9018	WHOLESALE AND RETAIL TRADE-Wholesale of electronic parts & equipment	3,798	23,604	27,402
9019	WHOLESALE AND RETAIL TRADE-Wholesale of other machinery, equipment and supplies	3,091	13,168	16,259
9020	WHOLESALE AND RETAIL TRADE-Wholesale of waste, scrap & materials for recycling	825	20,356	21,181
9021	WHOLESALE AND RETAIL TRADE-Retail sale of food, beverages and tobacco in specialized stores	1,182	26,010	27,192
9022	WHOLESALE AND RETAIL TRADE-Retail sale of other goods in specialized stores	534	16,365	16,899
9023	WHOLESALE AND RETAIL TRADE-Retail sale in non-specialized stores	716	41,073	41,789
9024	WHOLESALE AND RETAIL TRADE-Retail sale of textiles, apparel, footwear, leather goods	5,659	1,11,997	1,17,656
9025	WHOLESALE AND RETAIL TRADE-Retail sale of other household appliances	776	18,660	19,436
9026	WHOLESALE AND RETAIL TRADE-Retail sale of hardware, paint and glass	472	34,651	35,123
9027	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c	70,131	8,86,639	9,56,770
9028	WHOLESALE AND RETAIL TRADE-Retail sale of other products n.e.c	74,711	19,66,365	20,41,076
	<b>TOTAL</b>	<b>10,13,793</b>	<b>1,09,30,946</b>	<b>1,19,44,739</b>