Income Tax Department

Income Tax Return Statistics

Assessment Year 2019-20

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1.0	Jun 2023	The statistics were generated from e-filed returns (digitally signed, e-Verified or where ITRV has been received) captured in system up to 31st May 2021.

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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. 6,69,19,575 e-returns were checked against consistency rules and 6,69,14,905 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)>=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 >=0

Status wise distribution of returns and key values

The status wise distribution of **6,69,14,905** returns selected (after applying consistency rules) for statistical analysis is as under:

Individual	6,32,26,597
HUF	11,87,598
Firm	13,57,649
AOP/BOI	1,08,932
Companies	8,85,655
Others	1,48,474
Total	**6,69,14,905**

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	22,57,375.97	-	-			-	22,57,375.97
House Property Income	41,496.40	5,309.26	5,702.14	461.67	16,443.68	622.00	70,035.14
Business Income	11,07,201.52	21,592.97	1,38,092.20	15,746.35	15,20,027.52	20,117.50	28,22,778.06
Long Term Capital Gains	99,910.28	2,811.38	8,265.59	1,712.90	89,240.21	11,619.08	2,13,559.45
Short Term Capital Gains	13,499.77	647.39	11,223.94	4,347.04	41,070.05	4,458.01	75,246.21
Other Sources Income	4,24,428.14	23,777.43	8,911.77	5,942.88	2,14,905.22	12,755.87	6,90,721.31
Total (Addition of above)	**39,43,912.09**	**54,138.42**	**1,72,195.65**	**28,210.84**	**18,81,686.67**	**49,572.47**	**61,29,716.13**
Total Loss Setoff	-29,612.05	-567.85	-7,368.88	-2,356.23	-1,84,793.81	-13,534.38	-2,38,233.20
Gross Total Income	**39,14,300.04**	**53,570.57**	**1,64,826.77**	**25,854.61**	**16,96,892.86**	**36,038.09**	**58,91,482.94**
Return Income	33,79,451.18	49,383.49	1,58,767.28	24,075.91	15,35,226.40	25,591.68	51,72,495.93
Aggregate Tax Liability	3,75,027.59	4,819.17	53,025.52	6,418.77	4,77,101.16	5,760.57	9,22,152.76

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 2019-20)

Range	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	12,49,445	-	-
>0 and <=1,50,000	38,78,929	28,169.88	0.73
>150,000 and <= 2,00,000	18,54,415	32,862.54	1.77
>2,00,000 and <=2,50,000	59,25,819	1,39,918.47	2.36
>2,50,000 and <= 3,50,000	1,60,28,811	4,89,176.96	3.05
>3,50,000 and <= 4,00,000	56,86,832	2,12,092.97	3.73
>4,00,000 and <= 4,50,000	46,69,656	1,98,193.77	4.24
>4,50,000 and <= 5,00,000	42,31,842	2,00,878.76	4.75
>5,00,000 and <= 5,50,000	33,99,508	1,77,808.08	5.23
>5,50,000 and <= 9,50,000	1,23,43,067	8,71,248.38	7.06
>9,50,000 and <= 10,00,000	7,05,595	68,753.01	9.74
>10,00,000 and <=15,00,000	36,24,210	4,34,138.35	11.98
>15,00,000 and <= 20,00,000	12,32,931	2,11,633.79	17.17
>20,00,000 and <= 25,00,000	6,27,552	1,39,717.26	22.26
>25,00,000 and <= 50,00,000	9,58,531	3,23,775.21	33.78
>50,00,000 and <= 1,00,00,000	3,07,018	2,09,145.72	68.12
>1,00,00,000 and <=5,00,00,000	1,57,882	3,02,532.84	191.62
>5,00,00,000 and <=10,00,00,000	15,956	1,10,902.34	695.05
>10,00,00,000 and <=25,00,00,000	9,575	1,47,320.59	1,538.60
>25,00,00,000 and <=50,00,00,000	3,350	1,16,999.81	3,492.53
>50,00,00,000 and <=100,00,00,000	1,831	1,27,727.76	6,975.85
>100,00,00,000 and <=500,00,00,000	1,720	3,51,304.67	20,424.69
>500,00,00,000	430	9,97,181.77	2,31,902.74
Total	**6,69,14,905**	**58,91,482.93**	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.
4. Apart from the number of taxpayers who filed return of income as above, approximately 2.1 crore taxpayers paid taxes but did not file return for AY 2019-20.

1.2 All Taxpayers - Range of Salary Income (AY 2019-20)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	3,46,98,462	-	-
>0 and <=1,50,000	26,76,990	24,416.27	0.91
>150,000 and <= 2,00,000	16,24,710	29,313.09	1.80
>2,00,000 and <=2,50,000	17,57,316	39,916.42	2.27
>2,50,000 and <= 3,50,000	41,72,237	1,25,194.85	3.00
>3,50,000 and <= 4,00,000	20,10,725	75,388.72	3.75
>4,00,000 and <= 4,50,000	20,33,957	86,565.35	4.26
>4,50,000 and <= 5,00,000	20,88,497	99,236.59	4.75
>5,00,000 and <= 5,50,000	18,64,924	97,766.87	5.24
>5,50,000 and <= 9,50,000	86,30,427	6,15,750.91	7.13
>9,50,000 and <= 10,00,000	5,32,409	51,862.07	9.74
>10,00,000 and <=15,00,000	26,72,218	3,19,639.74	11.96
>15,00,000 and <= 20,00,000	8,70,639	1,49,487.76	17.17
>20,00,000 and <= 25,00,000	4,49,583	1,00,141.99	22.27
>25,00,000 and <= 50,00,000	6,17,830	2,05,517.65	33.26
>50,00,000 and <= 1,00,00,000	1,54,965	1,03,141.42	66.56
>1,00,00,000 and <=5,00,00,000	55,670	96,700.57	173.70
>5,00,00,000 and <=10,00,00,000	2,380	15,943.46	669.89
>10,00,00,000 and <=25,00,00,000	766	11,201.16	1,462.29
>25,00,00,000 and <=50,00,00,000	147	4,907.87	3,338.69
>50,00,00,000 and <=100,00,00,000	33	2,188.80	6,632.74
>100,00,00,000 and <=500,00,00,000	20	3,094.41	15,472.03
>500,00,00,000	-	-	
Total	**6,69,14,905**	**22,57,375.97**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (in Lakh INR)
< 0	54,71,312	-59,761.01	-1.09
= 0	5,71,08,678	-	-
>0 and <=1,50,000	23,93,563	17,707.02	0.74
>150,000 and <= 2,00,000	4,55,572	7,848.73	1.72
>2,00,000 and <=2,50,000	3,26,372	7,256.28	2.22
>2,50,000 and <= 3,50,000	4,31,288	12,683.84	2.94
>3,50,000 and <= 4,00,000	1,19,563	4,472.11	3.74
>4,00,000 and <= 4,50,000	99,865	4,225.09	4.23
>4,50,000 and <= 5,00,000	71,671	3,397.29	4.74
>5,00,000 and <= 5,50,000	59,065	3,088.92	5.23
>5,50,000 and <= 9,50,000	2,11,832	14,899.18	7.03
>9,50,000 and <= 10,00,000	11,639	1,134.52	9.75
>10,00,000 and <=15,00,000	68,600	8,258.68	12.04
>15,00,000 and <= 20,00,000	26,213	4,519.55	17.24
>20,00,000 and <= 25,00,000	14,762	3,289.20	22.28
>25,00,000 and <= 50,00,000	27,611	9,469.73	34.30
>50,00,000 and <= 1,00,00,000	11,002	7,536.87	68.50
>1,00,00,000 and <=5,00,00,000	5,690	10,436.19	183.41
>5,00,00,000 and <=10,00,00,000	382	2,570.95	673.02
>10,00,00,000 and <=25,00,00,000	160	2,300.73	1,437.96
>25,00,00,000 and <=50,00,00,000	38	1,350.74	3,554.58
>50,00,00,000 and <=100,00,00,000	22	1,564.23	7,110.12
>100,00,00,000 and <=500,00,00,000	4	988.74	24,718.51
>500,00,00,000	1	797.56	79,756.11
Total	**6,69,14,905**	**70,035.14**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	
= 0	3,81,25,387	-	-
>0 and <=1,50,000	36,52,862	27,475.79	0.75
>150,000 and <= 2,00,000	15,53,601	27,374.45	1.76
>2,00,000 and <=2,50,000	40,64,605	95,699.04	2.35
>2,50,000 and <= 3,50,000	91,84,107	2,78,991.93	3.04
>3,50,000 and <= 4,00,000	24,56,595	91,505.42	3.72
>4,00,000 and <= 4,50,000	17,60,197	74,483.72	4.23
>4,50,000 and <= 5,00,000	13,23,878	62,863.83	4.75
>5,00,000 and <= 5,50,000	9,07,372	47,368.03	5.22
>5,50,000 and <= 9,50,000	24,40,547	1,68,506.24	6.90
>9,50,000 and <= 10,00,000	1,23,739	12,069.41	9.75
>10,00,000 and <=15,00,000	5,88,581	70,707.07	12.01
>15,00,000 and <= 20,00,000	2,22,344	38,205.06	17.18
>20,00,000 and <= 25,00,000	1,17,405	26,204.90	22.32
>25,00,000 and <= 50,00,000	2,07,282	71,950.92	34.71
>50,00,000 and <= 1,00,00,000	95,846	67,429.75	70.35
>1,00,00,000 and <=5,00,00,000	68,067	1,40,496.03	206.41
>5,00,00,000 and <=10,00,00,000	10,051	70,521.16	701.63
>10,00,00,000 and <=25,00,00,000	6,742	1,04,589.40	1,551.31
>25,00,00,000 and <=50,00,00,000	2,599	90,764.41	3,492.28
>50,00,00,000 and <=100,00,00,000	1,382	96,610.57	6,990.63
>100,00,00,000 and <=500,00,00,000	1,348	2,74,078.95	20,332.27
>500,00,00,000	368	8,84,881.97	2,40,457.06
Total	**6,69,14,905**	**28,22,778.06**	

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 2019-20)

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	6,61,13,164	-	-
>0 and <=1,50,000	4,56,874	1,826.96	0.40
>150,000 and <= 2,00,000	40,060	698.24	1.74
>2,00,000 and <=2,50,000	34,074	766.03	2.25
>2,50,000 and <= 3,50,000	48,791	1,440.06	2.95
>3,50,000 and <= 4,00,000	15,767	590.53	3.75
>4,00,000 and <= 4,50,000	12,983	551.31	4.25
>4,50,000 and <= 5,00,000	11,631	552.27	4.75
>5,00,000 and <= 5,50,000	9,560	501.42	5.25
>5,50,000 and <= 9,50,000	49,297	3,575.61	7.25
>9,50,000 and <= 10,00,000	4,200	409.53	9.75
>10,00,000 and <=15,00,000	29,807	3,656.84	12.27
>15,00,000 and <= 20,00,000	18,022	3,120.44	17.31
>20,00,000 and <= 25,00,000	12,029	2,688.03	22.35
>25,00,000 and <= 50,00,000	28,137	9,866.98	35.07
>50,00,000 and <= 1,00,00,000	15,042	10,511.07	69.88
>1,00,00,000 and <=5,00,00,000	12,290	24,833.22	202.06
>5,00,00,000 and <=10,00,00,000	1,544	10,768.87	697.47
>10,00,00,000 and <=25,00,00,000	932	14,105.38	1,513.45
>25,00,00,000 and <=50,00,00,000	294	10,085.21	3,430.34
>50,00,00,000 and <=100,00,00,000	186	13,152.52	7,071.25
>100,00,00,000 and <=500,00,00,000	181	37,640.64	20,795.93
>500,00,00,000	40	62,218.27	1,55,545.67
Total	**6,69,14,905**	**2,13,559.45**	

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 2019-20)

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	6,57,57,874	-	-
>0 and <=1,50,000	10,12,789	2,477.79	0.24
>150,000 and <= 2,00,000	28,378	492.68	1.74
>2,00,000 and <=2,50,000	19,474	436.23	2.24
>2,50,000 and <= 3,50,000	23,959	708.01	2.96
>3,50,000 and <= 4,00,000	7,917	296.66	3.75
>4,00,000 and <= 4,50,000	6,367	270.23	4.24
>4,50,000 and <= 5,00,000	5,460	259.43	4.75
>5,00,000 and <= 5,50,000	4,278	224.20	5.24
>5,50,000 and <= 9,50,000	18,199	1,301.65	7.15
>9,50,000 and <= 10,00,000	1,360	132.68	9.76
>10,00,000 and <=15,00,000	8,507	1,033.52	12.15
>15,00,000 and <= 20,00,000	4,187	722.00	17.24
>20,00,000 and <= 25,00,000	2,508	560.42	22.35
>25,00,000 and <= 50,00,000	5,636	1,964.62	34.86
>50,00,000 and <= 1,00,00,000	3,245	2,263.83	69.76
>1,00,00,000 and <=5,00,00,000	3,381	7,156.62	211.67
>5,00,00,000 and <=10,00,00,000	585	4,116.10	703.61
>10,00,00,000 and <=25,00,00,000	480	7,439.22	1,549.84
>25,00,00,000 and <=50,00,00,000	152	5,313.53	3,495.75
>50,00,00,000 and <=100,00,00,000	89	6,058.43	6,807.22
>100,00,00,000 and <=500,00,00,000	70	15,235.03	21,764.33
>500,00,00,000	10	16,783.33	1,67,833.30
Total	**6,69,14,905**	**75,246.20**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	2,53,34,780	-	-
>0 and <=1,50,000	3,24,65,031	93,356.69	0.29
>150,000 and <= 2,00,000	19,60,389	34,105.62	1.74
>2,00,000 and <=2,50,000	18,40,164	41,916.37	2.28
>2,50,000 and <= 3,50,000	26,44,666	78,252.86	2.96
>3,50,000 and <= 4,00,000	6,09,634	22,738.69	3.73
>4,00,000 and <= 4,50,000	4,20,260	17,810.47	4.24
>4,50,000 and <= 5,00,000	3,16,313	14,999.25	4.74
>5,00,000 and <= 5,50,000	2,27,301	11,892.88	5.23
>5,50,000 and <= 9,50,000	6,95,032	48,463.66	6.97
>9,50,000 and <= 10,00,000	35,449	3,455.50	9.75
>10,00,000 and <=15,00,000	1,82,760	21,886.50	11.98
>15,00,000 and <= 20,00,000	63,699	10,930.38	17.16
>20,00,000 and <= 25,00,000	31,048	6,906.36	22.24
>25,00,000 and <= 50,00,000	49,069	16,703.54	34.04
>50,00,000 and <= 1,00,00,000	19,127	13,166.44	68.84
>1,00,00,000 and <=5,00,00,000	14,829	30,370.93	204.81
>5,00,00,000 and <=10,00,00,000	2,317	16,156.71	697.31
>10,00,00,000 and <=25,00,00,000	1,632	25,057.15	1,535.36
>25,00,00,000 and <=50,00,00,000	643	22,390.38	3,482.17
>50,00,00,000 and <=100,00,00,000	396	27,615.64	6,973.65
>100,00,00,000 and <=500,00,00,000	314	63,000.64	20,063.90
>500,00,00,000	52	69,544.64	1,33,739.69
Total	**6,69,14,905**	**6,90,721.31**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	5,38,73,190	-	-
>0 and <=1,50,000	1,05,38,626	28,274.92	0.27
>150,000 and <= 2,00,000	5,24,355	9,105.36	1.74
>2,00,000 and <=2,50,000	4,08,133	9,180.17	2.25
>2,50,000 and <= 3,50,000	5,24,032	15,468.79	2.95
>3,50,000 and <= 4,00,000	1,65,434	6,184.57	3.74
>4,00,000 and <= 4,50,000	1,27,642	5,411.92	4.24
>4,50,000 and <= 5,00,000	1,02,167	4,844.46	4.74
>5,00,000 and <= 5,50,000	80,810	4,234.64	5.24
>5,50,000 and <= 9,50,000	3,10,410	21,988.66	7.08
>9,50,000 and <= 10,00,000	18,879	1,840.25	9.75
>10,00,000 and <=15,00,000	1,08,222	13,050.28	12.06
>15,00,000 and <= 20,00,000	43,477	7,474.07	17.19
>20,00,000 and <= 25,00,000	22,921	5,104.63	22.27
>25,00,000 and <= 50,00,000	38,441	13,135.20	34.17
>50,00,000 and <= 1,00,00,000	15,639	10,703.07	68.44
>1,00,00,000 and <=5,00,00,000	10,117	19,841.45	196.12
>5,00,00,000 and <=10,00,00,000	1,196	8,303.70	694.29
>10,00,00,000 and <=25,00,00,000	714	10,998.79	1,540.45
>25,00,00,000 and <=50,00,00,000	250	8,672.21	3,468.88
>50,00,00,000 and <=100,00,00,000	151	10,344.30	6,850.53
>100,00,00,000 and <=500,00,00,000	88	16,825.25	19,119.61
>500,00,00,000	11	7,058.67	64,169.72
Total	**6,69,14,905**	**2,38,045.37**	

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 2019-20)

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	6,47,42,902	-	-
>0 and <=1,50,000	13,61,984	8,275.98	0.61
>150,000 and <= 2,00,000	6,01,981	11,476.45	1.91
>2,00,000 and <=2,50,000	28,353	628.19	2.22
>2,50,000 and <= 3,50,000	32,522	962.69	2.96
>3,50,000 and <= 4,00,000	11,550	432.35	3.74
>4,00,000 and <= 4,50,000	9,572	406.00	4.24
>4,50,000 and <= 5,00,000	8,240	391.05	4.75
>5,00,000 and <= 5,50,000	7,103	372.45	5.24
>5,50,000 and <= 9,50,000	34,473	2,487.49	7.22
>9,50,000 and <= 10,00,000	2,769	269.90	9.75
>10,00,000 and <=15,00,000	18,393	2,246.32	12.21
>15,00,000 and <= 20,00,000	10,445	1,807.69	17.31
>20,00,000 and <= 25,00,000	6,749	1,506.88	22.33
>25,00,000 and <= 50,00,000	15,605	5,461.04	35.00
>50,00,000 and <= 1,00,00,000	9,249	6,493.57	70.21
>1,00,00,000 and <=5,00,00,000	9,287	19,738.68	212.54
>5,00,00,000 and <=10,00,00,000	1,611	11,332.82	703.46
>10,00,00,000 and <=25,00,00,000	1,166	18,146.87	1,556.34
>25,00,00,000 and <=50,00,00,000	476	16,562.72	3,479.56
>50,00,00,000 and <=100,00,00,000	243	16,883.22	6,947.83
>100,00,00,000 and <=500,00,00,000	188	39,130.04	20,813.85
>500,00,00,000	44	73,220.83	1,66,410.97
Total	**6,69,14,905**	**2,38,233.20**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	15,98,399	-	-
>0 and <=1,50,000	43,41,498	33,782.94	0.78
>150,000 and <= 2,00,000	25,68,424	45,660.94	1.78
>2,00,000 and <=2,50,000	74,24,383	1,73,676.74	2.34
>2,50,000 and <= 3,50,000	2,53,93,993	7,68,840.63	3.03
>3,50,000 and <= 4,00,000	37,14,815	1,38,971.64	3.74
>4,00,000 and <= 4,50,000	32,17,545	1,36,554.44	4.24
>4,50,000 and <= 5,00,000	29,66,681	1,41,304.69	4.76
>5,00,000 and <= 5,50,000	22,30,606	1,16,724.29	5.23
>5,50,000 and <= 9,50,000	77,51,383	5,47,937.33	7.07
>9,50,000 and <= 10,00,000	4,85,869	47,373.07	9.75
>10,00,000 and <=15,00,000	24,50,543	2,94,346.38	12.01
>15,00,000 and <= 20,00,000	9,54,634	1,64,336.94	17.21
>20,00,000 and <= 25,00,000	5,17,685	1,15,347.11	22.28
>25,00,000 and <= 50,00,000	8,38,063	2,85,938.24	34.12
>50,00,000 and <= 1,00,00,000	2,77,909	1,91,831.59	69.03
>1,00,00,000 and <=5,00,00,000	1,50,703	2,91,024.72	193.11
>5,00,00,000 and <=10,00,00,000	15,495	1,07,588.87	694.35
>10,00,00,000 and <=25,00,00,000	9,308	1,43,120.43	1,537.61
>25,00,00,000 and <=50,00,00,000	3,220	1,12,331.02	3,488.54
>50,00,00,000 and <=100,00,00,000	1,733	1,20,555.10	6,956.44
>100,00,00,000 and <=500,00,00,000	1,626	3,28,498.79	20,202.88
>500,00,00,000	390	8,66,750.06	2,22,243.60
Total	**6,69,14,905**	**51,72,495.93**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	2,89,52,532	-	-
>0 and <=1,50,000	3,33,47,112	76,702.29	0.23
>150,000 and <= 2,00,000	8,99,887	15,587.45	1.73
>2,00,000 and <=2,50,000	6,16,290	13,780.87	2.24
>2,50,000 and <= 3,50,000	8,06,487	23,849.65	2.96
>3,50,000 and <= 4,00,000	2,81,937	10,549.68	3.74
>4,00,000 and <= 4,50,000	2,30,333	9,770.00	4.24
>4,50,000 and <= 5,00,000	1,90,898	9,054.56	4.74
>5,00,000 and <= 5,50,000	1,61,225	8,454.00	5.24
>5,50,000 and <= 9,50,000	6,82,204	48,612.58	7.13
>9,50,000 and <= 10,00,000	45,128	4,397.63	9.74
>10,00,000 and <=15,00,000	2,60,471	31,165.61	11.97
>15,00,000 and <= 20,00,000	1,18,148	20,660.41	17.49
>20,00,000 and <= 25,00,000	75,706	16,877.11	22.29
>25,00,000 and <= 50,00,000	1,34,226	46,064.32	34.32
>50,00,000 and <= 1,00,00,000	61,014	41,873.56	68.63
>1,00,00,000 and <=5,00,00,000	41,030	80,782.37	196.89
>5,00,00,000 and <=10,00,00,000	4,835	33,576.55	694.45
>10,00,00,000 and <=25,00,00,000	3,061	46,859.96	1,530.87
>25,00,00,000 and <=50,00,00,000	1,135	39,987.83	3,523.16
>50,00,00,000 and <=100,00,00,000	637	44,346.83	6,961.83
>100,00,00,000 and <=500,00,00,000	490	97,438.72	19,885.45
>500,00,00,000	119	2,01,760.75	1,69,546.85
Total	**6,69,14,905**	**9,22,152.76**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	2,53,681	-	-
>0 and <=1,50,000	29,48,760	23,607.03	0.80
>150,000 and <= 2,00,000	17,14,443	30,416.98	1.77
>2,00,000 and <=2,50,000	56,25,504	1,32,859.76	2.36
>2,50,000 and <= 3,50,000	1,57,01,027	4,79,642.18	3.05
>3,50,000 and <= 4,00,000	55,93,314	2,08,588.49	3.73
>4,00,000 and <= 4,50,000	45,85,531	1,94,628.06	4.24
>4,50,000 and <= 5,00,000	41,55,307	1,97,230.94	4.75
>5,00,000 and <= 5,50,000	33,39,387	1,74,664.55	5.23
>5,50,000 and <= 9,50,000	1,20,95,349	8,53,541.09	7.06
>9,50,000 and <= 10,00,000	6,86,279	66,869.18	9.74
>10,00,000 and <=15,00,000	35,09,475	4,20,255.00	11.97
>15,00,000 and <= 20,00,000	11,77,954	2,02,144.89	17.16
>20,00,000 and <= 25,00,000	5,93,896	1,32,200.43	22.26
>25,00,000 and <= 50,00,000	8,79,502	2,95,879.50	33.64
>50,00,000 and <= 1,00,00,000	2,52,816	1,70,198.09	67.32
>1,00,00,000 and <=5,00,00,000	1,05,052	1,87,961.10	178.92
>5,00,00,000 and <=10,00,00,000	5,991	40,570.23	677.19
>10,00,00,000 and <=25,00,00,000	2,461	36,294.17	1,474.77
>25,00,00,000 and <=50,00,00,000	530	18,068.29	3,409.11
>50,00,00,000 and <=100,00,00,000	196	13,527.94	6,902.01
>100,00,00,000 and <=500,00,00,000	133	23,415.06	17,605.31
>500,00,00,000	9	11,737.11	1,30,412.36
Total	**6,32,26,597**	**39,14,300.04**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	3,10,10,154	-	-
>0 and <=1,50,000	26,76,990	24,416.27	0.91
>150,000 and <= 2,00,000	16,24,710	29,313.09	1.80
>2,00,000 and <=2,50,000	17,57,316	39,916.42	2.27
>2,50,000 and <= 3,50,000	41,72,237	1,25,194.85	3.00
>3,50,000 and <= 4,00,000	20,10,725	75,388.72	3.75
>4,00,000 and <= 4,50,000	20,33,957	86,565.35	4.26
>4,50,000 and <= 5,00,000	20,88,497	99,236.59	4.75
>5,00,000 and <= 5,50,000	18,64,924	97,766.87	5.24
>5,50,000 and <= 9,50,000	86,30,427	6,15,750.91	7.13
>9,50,000 and <= 10,00,000	5,32,409	51,862.07	9.74
>10,00,000 and <=15,00,000	26,72,218	3,19,639.74	11.96
>15,00,000 and <= 20,00,000	8,70,639	1,49,487.76	17.17
>20,00,000 and <= 25,00,000	4,49,583	1,00,141.99	22.27
>25,00,000 and <= 50,00,000	6,17,830	2,05,517.65	33.26
>50,00,000 and <= 1,00,00,000	1,54,965	1,03,141.42	66.56
>1,00,00,000 and <=5,00,00,000	55,670	96,700.57	173.70
>5,00,00,000 and <=10,00,00,000	2,380	15,943.46	669.89
>10,00,00,000 and <=25,00,00,000	766	11,201.16	1,462.29
>25,00,00,000 and <=50,00,00,000	147	4,907.87	3,338.69
>50,00,00,000 and <=100,00,00,000	33	2,188.80	6,632.74
>100,00,00,000 and <=500,00,00,000	20	3,094.41	15,472.03
>500,00,00,000	-	-	-
Total	**6,32,26,597**	**22,57,375.97**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	54,70,990	-59,757.81	-1.09
= 0	5,36,55,261	-	-
>0 and <=1,50,000	23,05,741	17,032.45	0.74
>150,000 and <= 2,00,000	4,35,302	7,498.01	1.72
>2,00,000 and <=2,50,000	3,07,627	6,835.74	2.22
>2,50,000 and <= 3,50,000	4,06,756	11,960.34	2.94
>3,50,000 and <= 4,00,000	1,11,626	4,174.80	3.74
>4,00,000 and <= 4,50,000	92,430	3,910.48	4.23
>4,50,000 and <= 5,00,000	65,958	3,126.38	4.74
>5,00,000 and <= 5,50,000	53,877	2,817.57	5.23
>5,50,000 and <= 9,50,000	1,89,390	13,299.06	7.02
>9,50,000 and <= 10,00,000	10,238	997.90	9.75
>10,00,000 and <=15,00,000	58,795	7,071.21	12.03
>15,00,000 and <= 20,00,000	21,513	3,706.56	17.23
>20,00,000 and <= 25,00,000	11,708	2,607.32	22.27
>25,00,000 and <= 50,00,000	20,201	6,869.81	34.01
>50,00,000 and <= 1,00,00,000	6,680	4,530.96	67.83
>1,00,00,000 and <=5,00,00,000	2,416	4,087.64	169.19
>5,00,00,000 and <=10,00,00,000	68	430.58	633.20
>10,00,00,000 and <=25,00,00,000	18	239.76	1,331.99
>25,00,00,000 and <=50,00,00,000	2	57.64	2,881.89
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**6,32,26,597**	**41,496.40**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	3,64,47,753	-	-
>0 and <=1,50,000	28,25,922	23,391.97	0.83
>150,000 and <= 2,00,000	14,30,892	25,229.63	1.76
>2,00,000 and <=2,50,000	38,72,495	91,245.38	2.36
>2,50,000 and <= 3,50,000	90,05,905	2,73,743.40	3.04
>3,50,000 and <= 4,00,000	23,98,928	89,344.09	3.72
>4,00,000 and <= 4,50,000	17,11,211	72,405.34	4.23
>4,50,000 and <= 5,00,000	12,79,127	60,732.96	4.75
>5,00,000 and <= 5,50,000	8,73,701	45,605.00	5.22
>5,50,000 and <= 9,50,000	22,86,787	1,57,431.42	6.88
>9,50,000 and <= 10,00,000	1,10,754	10,802.99	9.75
>10,00,000 and <=15,00,000	5,09,541	61,074.90	11.99
>15,00,000 and <= 20,00,000	1,78,111	30,556.99	17.16
>20,00,000 and <= 25,00,000	88,934	19,839.27	22.31
>25,00,000 and <= 50,00,000	1,36,980	47,109.36	34.39
>50,00,000 and <= 1,00,00,000	46,912	32,293.98	68.84
>1,00,00,000 and <=5,00,00,000	20,658	37,552.56	181.78
>5,00,00,000 and <=10,00,00,000	1,273	8,707.12	683.98
>10,00,00,000 and <=25,00,00,000	523	7,589.58	1,451.16
>25,00,00,000 and <=50,00,00,000	124	4,107.65	3,312.62
>50,00,00,000 and <=100,00,00,000	42	2,856.36	6,800.85
>100,00,00,000 and <=500,00,00,000	21	3,780.18	18,000.86
>500,00,00,000	3	1,801.42	60,047.37
Total	**6,32,26,597**	**11,07,201.52**	

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 2019-20)

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	6,24,78,212	-	-
>0 and <=1,50,000	4,31,010	1,723.42	0.40
>150,000 and <= 2,00,000	37,956	661.55	1.74
>2,00,000 and <=2,50,000	32,231	724.65	2.25
>2,50,000 and <= 3,50,000	46,293	1,366.32	2.95
>3,50,000 and <= 4,00,000	14,897	557.84	3.74
>4,00,000 and <= 4,50,000	12,209	518.47	4.25
>4,50,000 and <= 5,00,000	11,015	523.07	4.75
>5,00,000 and <= 5,50,000	9,001	472.14	5.25
>5,50,000 and <= 9,50,000	46,071	3,339.71	7.25
>9,50,000 and <= 10,00,000	3,918	382.05	9.75
>10,00,000 and <=15,00,000	27,587	3,384.01	12.27
>15,00,000 and <= 20,00,000	16,472	2,851.30	17.31
>20,00,000 and <= 25,00,000	10,914	2,438.68	22.34
>25,00,000 and <= 50,00,000	25,091	8,786.57	35.02
>50,00,000 and <= 1,00,00,000	12,680	8,834.36	69.67
>1,00,00,000 and <=5,00,00,000	9,249	18,200.50	196.78
>5,00,00,000 and <=10,00,00,000	985	6,828.86	693.29
>10,00,00,000 and <=25,00,00,000	525	7,851.31	1,495.49
>25,00,00,000 and <=50,00,00,000	140	4,753.15	3,395.11
>50,00,00,000 and <=100,00,00,000	77	5,503.19	7,147.00
>100,00,00,000 and <=500,00,00,000	59	11,125.66	18,857.06
>500,00,00,000	5	9,083.47	1,81,669.33
Total	**6,32,26,597**	**99,910.28**	

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 2019-20)

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	6,21,77,399	-	-
>0 and <=1,50,000	9,33,253	2,240.89	0.24
>150,000 and <= 2,00,000	25,021	434.25	1.74
>2,00,000 and <=2,50,000	16,845	377.09	2.24
>2,50,000 and <= 3,50,000	20,861	616.28	2.95
>3,50,000 and <= 4,00,000	6,845	256.54	3.75
>4,00,000 and <= 4,50,000	5,450	231.27	4.24
>4,50,000 and <= 5,00,000	4,622	219.58	4.75
>5,00,000 and <= 5,50,000	3,588	188.06	5.24
>5,50,000 and <= 9,50,000	14,844	1,058.46	7.13
>9,50,000 and <= 10,00,000	1,042	101.66	9.76
>10,00,000 and <=15,00,000	6,444	781.01	12.12
>15,00,000 and <= 20,00,000	2,911	500.76	17.20
>20,00,000 and <= 25,00,000	1,617	360.43	22.29
>25,00,000 and <= 50,00,000	3,289	1,128.08	34.30
>50,00,000 and <= 1,00,00,000	1,486	1,020.45	68.67
>1,00,00,000 and <=5,00,00,000	934	1,769.51	189.45
>5,00,00,000 and <=10,00,00,000	78	528.22	677.21
>10,00,00,000 and <=25,00,00,000	52	809.33	1,556.41
>25,00,00,000 and <=50,00,00,000	7	227.82	3,254.56
>50,00,00,000 and <=100,00,00,000	8	537.42	6,717.77
>100,00,00,000 and <=500,00,00,000	1	112.67	11,266.95
>500,00,00,000	-	-	-
Total	**6,32,26,597**	**13,499.77**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	2,31,06,196	-	-
>0 and <=1,50,000	3,16,54,662	90,168.56	0.28
>150,000 and <= 2,00,000	18,65,520	32,448.47	1.74
>2,00,000 and <=2,50,000	17,06,467	38,821.67	2.27
>2,50,000 and <= 3,50,000	25,06,206	74,211.46	2.96
>3,50,000 and <= 4,00,000	5,70,134	21,259.88	3.73
>4,00,000 and <= 4,50,000	3,87,557	16,424.58	4.24
>4,50,000 and <= 5,00,000	2,88,302	13,666.60	4.74
>5,00,000 and <= 5,50,000	2,05,736	10,765.17	5.23
>5,50,000 and <= 9,50,000	6,16,269	42,890.09	6.96
>9,50,000 and <= 10,00,000	30,211	2,944.57	9.75
>10,00,000 and <=15,00,000	1,54,347	18,480.89	11.97
>15,00,000 and <= 20,00,000	52,838	9,060.22	17.15
>20,00,000 and <= 25,00,000	25,079	5,575.40	22.23
>25,00,000 and <= 50,00,000	37,270	12,584.47	33.77
>50,00,000 and <= 1,00,00,000	12,197	8,273.55	67.83
>1,00,00,000 and <=5,00,00,000	6,726	12,665.51	188.31
>5,00,00,000 and <=10,00,00,000	528	3,582.97	678.59
>10,00,00,000 and <=25,00,00,000	255	3,776.84	1,481.11
>25,00,00,000 and <=50,00,00,000	61	2,083.31	3,415.26
>50,00,00,000 and <=100,00,00,000	20	1,483.07	7,415.36
>100,00,00,000 and <=500,00,00,000	15	2,553.98	17,026.56
>500,00,00,000	1	706.87	70,686.61
Total	**6,32,26,597**	**4,24,428.14**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	5,13,46,258	-	-
>0 and <=1,50,000	98,34,581	25,685.61	0.26
>150,000 and <= 2,00,000	4,51,050	7,826.89	1.74
>2,00,000 and <=2,50,000	3,30,075	7,400.26	2.24
>2,50,000 and <= 3,50,000	4,30,785	12,725.08	2.95
>3,50,000 and <= 4,00,000	1,36,425	5,099.49	3.74
>4,00,000 and <= 4,50,000	1,04,233	4,419.09	4.24
>4,50,000 and <= 5,00,000	83,045	3,936.93	4.74
>5,00,000 and <= 5,50,000	65,717	3,443.94	5.24
>5,50,000 and <= 9,50,000	2,50,475	17,725.56	7.08
>9,50,000 and <= 10,00,000	14,982	1,460.30	9.75
>10,00,000 and <=15,00,000	85,241	10,279.39	12.06
>15,00,000 and <= 20,00,000	33,853	5,817.35	17.18
>20,00,000 and <= 25,00,000	17,480	3,891.18	22.26
>25,00,000 and <= 50,00,000	27,907	9,471.89	33.94
>50,00,000 and <= 1,00,00,000	9,857	6,648.35	67.45
>1,00,00,000 and <=5,00,00,000	4,306	7,637.08	177.36
>5,00,00,000 and <=10,00,00,000	233	1,530.65	656.93
>10,00,00,000 and <=25,00,00,000	76	1,145.86	1,507.71
>25,00,00,000 and <=50,00,00,000	14	400.41	2,860.09
>50,00,00,000 and <=100,00,00,000	2	151.90	7,595.16
>100,00,00,000 and <=500,00,00,000	2	308.39	15,419.73
>500,00,00,000	-	-	-
Total	**6,32,26,597**	**1,37,005.60**	

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 2019-20)

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	6,13,67,363	-	-
>0 and <=1,50,000	11,87,222	7,605.85	0.64
>150,000 and <= 2,00,000	5,87,068	11,215.50	1.91
>2,00,000 and <=2,50,000	17,617	387.63	2.20
>2,50,000 and <= 3,50,000	16,966	501.08	2.95
>3,50,000 and <= 4,00,000	5,590	209.16	3.74
>4,00,000 and <= 4,50,000	4,508	191.16	4.24
>4,50,000 and <= 5,00,000	3,864	183.43	4.75
>5,00,000 and <= 5,50,000	3,201	167.86	5.24
>5,50,000 and <= 9,50,000	14,152	1,013.51	7.16
>9,50,000 and <= 10,00,000	1,050	102.40	9.75
>10,00,000 and <=15,00,000	6,426	781.80	12.17
>15,00,000 and <= 20,00,000	3,275	563.46	17.20
>20,00,000 and <= 25,00,000	1,873	417.62	22.30
>25,00,000 and <= 50,00,000	3,706	1,280.07	34.54
>50,00,000 and <= 1,00,00,000	1,631	1,121.21	68.74
>1,00,00,000 and <=5,00,00,000	971	1,808.50	186.25
>5,00,00,000 and <=10,00,00,000	76	526.25	692.44
>10,00,00,000 and <=25,00,00,000	29	412.51	1,422.43
>25,00,00,000 and <=50,00,00,000	5	203.66	4,073.12
>50,00,00,000 and <=100,00,00,000	2	136.98	6,849.14
>100,00,00,000 and <=500,00,00,000	2	782.42	39,121.00
>500,00,00,000	-	-	-
Total	**6,32,26,597**	**29,612.05**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	5,17,644	-	-
>0 and <=1,50,000	34,47,596	29,218.06	0.85
>150,000 and <= 2,00,000	24,23,718	43,128.70	1.78
>2,00,000 and <=2,50,000	70,69,545	1,65,299.23	2.34
>2,50,000 and <= 3,50,000	2,50,83,236	7,59,729.83	3.03
>3,50,000 and <= 4,00,000	36,30,806	1,35,830.24	3.74
>4,00,000 and <= 4,50,000	31,42,822	1,33,380.44	4.24
>4,50,000 and <= 5,00,000	28,88,808	1,37,580.66	4.76
>5,00,000 and <= 5,50,000	21,75,885	1,13,862.12	5.23
>5,50,000 and <= 9,50,000	75,39,044	5,32,683.79	7.07
>9,50,000 and <= 10,00,000	4,67,079	45,538.93	9.75
>10,00,000 and <=15,00,000	23,51,676	2,82,361.25	12.01
>15,00,000 and <= 20,00,000	9,04,212	1,55,625.25	17.21
>20,00,000 and <= 25,00,000	4,86,234	1,08,319.10	22.28
>25,00,000 and <= 50,00,000	7,62,895	2,59,361.19	34.00
>50,00,000 and <= 1,00,00,000	2,26,027	1,54,465.02	68.34
>1,00,00,000 and <=5,00,00,000	1,00,174	1,81,137.62	180.82
>5,00,00,000 and <=10,00,00,000	5,906	40,030.99	677.80
>10,00,00,000 and <=25,00,00,000	2,433	35,918.10	1,476.29
>25,00,00,000 and <=50,00,00,000	519	17,653.27	3,401.40
>50,00,00,000 and <=100,00,00,000	198	13,684.95	6,911.59
>100,00,00,000 and <=500,00,00,000	132	23,557.97	17,846.95
>500,00,00,000	8	11,084.45	1,38,555.64
Total	**6,32,26,597**	**33,79,451.18**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	27,475,533	-	-
>0 and <=1,50,000	31,658,558	72,090.87	0.23
>150,000 and <= 2,00,000	827,691	14,335.52	1.73
>2,00,000 and <=2,50,000	564,222	12,616.43	2.24
>2,50,000 and <= 3,50,000	734,226	21,709.30	2.96
>3,50,000 and <= 4,00,000	256,035	9,579.82	3.74
>4,00,000 and <= 4,50,000	209,330	8,878.93	4.24
>4,50,000 and <= 5,00,000	172,760	8,193.64	4.74
>5,00,000 and <= 5,50,000	145,899	7,650.29	5.24
>5,50,000 and <= 9,50,000	609,369	43,353.42	7.11
>9,50,000 and <= 10,00,000	39,246	3,824.21	9.74
>10,00,000 and <=15,00,000	219,663	26,168.60	11.91
>15,00,000 and <= 20,00,000	94,769	16,611.33	17.53
>20,00,000 and <= 25,00,000	60,076	13,377.40	22.27
>25,00,000 and <= 50,00,000	100,475	34,265.50	34.10
>50,00,000 and <= 1,00,00,000	38,926	26,379.79	67.77
>1,00,00,000 and <=5,00,00,000	18,179	32,698.80	179.87
>5,00,00,000 and <=10,00,00,000	1,052	7,158.79	680.49
>10,00,00,000 and <=25,00,00,000	429	6,394.46	1,490.55
>25,00,00,000 and <=50,00,00,000	104	3,556.97	3,420.17
>50,00,00,000 and <=100,00,00,000	43	2,931.98	6,818.55
>100,00,00,000 and <=500,00,00,000	11	1,678.04	15,254.89
>500,00,00,000	1	1,573.49	157,349.47
Total	**63,226,597**	**375,027.59**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	15,622	-	-
>0 and <=1,50,000	1,83,277	1,182.21	0.65
>150,000 and <= 2,00,000	66,593	1,173.05	1.76
>2,00,000 and <=2,50,000	2,39,624	5,692.91	2.38
>2,50,000 and <= 3,50,000	2,44,740	7,070.22	2.89
>3,50,000 and <= 4,00,000	62,748	2,352.99	3.75
>4,00,000 and <= 4,50,000	56,818	2,407.36	4.24
>4,50,000 and <= 5,00,000	51,931	2,479.24	4.77
>5,00,000 and <= 5,50,000	39,115	2,042.57	5.22
>5,50,000 and <= 9,50,000	1,38,132	9,743.18	7.05
>9,50,000 and <= 10,00,000	9,430	919.96	9.76
>10,00,000 and <=15,00,000	47,008	5,588.05	11.89
>15,00,000 and <= 20,00,000	13,750	2,354.47	17.12
>20,00,000 and <= 25,00,000	6,022	1,336.81	22.20
>25,00,000 and <= 50,00,000	8,663	2,959.42	34.16
>50,00,000 and <= 1,00,00,000	2,735	1,875.11	68.56
>1,00,00,000 and <=5,00,00,000	1,246	2,266.49	181.90
>5,00,00,000 and <=10,00,00,000	83	553.99	667.46
>10,00,00,000 and <=25,00,00,000	42	626.30	1,491.19
>25,00,00,000 and <=50,00,00,000	14	508.52	3,632.30
>50,00,00,000 and <=100,00,00,000	4	266.96	6,674.02
>100,00,00,000 and <=500,00,00,000	1	170.78	17,077.71
>500,00,00,000	-	-	-
Total	**11,87,598**	**53,570.57**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	256	-2.67	-1.04
= 0	10,29,987	-	-
>0 and <=1,50,000	69,444	544.63	0.78
>150,000 and <= 2,00,000	16,290	281.58	1.73
>2,00,000 and <=2,50,000	15,092	339.16	2.25
>2,50,000 and <= 3,50,000	18,320	538.55	2.94
>3,50,000 and <= 4,00,000	5,564	208.37	3.74
>4,00,000 and <= 4,50,000	4,962	209.95	4.23
>4,50,000 and <= 5,00,000	3,787	179.58	4.74
>5,00,000 and <= 5,50,000	3,288	172.01	5.23
>5,50,000 and <= 9,50,000	12,535	883.27	7.05
>9,50,000 and <= 10,00,000	655	63.86	9.75
>10,00,000 and <=15,00,000	3,870	462.20	11.94
>15,00,000 and <= 20,00,000	1,265	217.54	17.20
>20,00,000 and <= 25,00,000	629	139.59	22.19
>25,00,000 and <= 50,00,000	1,103	373.02	33.82
>50,00,000 and <= 1,00,00,000	381	261.52	68.64
>1,00,00,000 and <=5,00,00,000	153	279.59	182.74
>5,00,00,000 and <=10,00,00,000	13	87.09	669.91
>10,00,00,000 and <=25,00,00,000	3	43.63	1,454.38
>25,00,00,000 and <=50,00,00,000	1	26.79	2,679.34
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,87,598**	**5,309.26**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	6,51,309	-	-
>0 and <=1,50,000	86,482	753.86	0.87
>150,000 and <= 2,00,000	51,872	916.81	1.77
>2,00,000 and <=2,50,000	1,36,534	3,207.19	2.35
>2,50,000 and <= 3,50,000	99,211	2,903.91	2.93
>3,50,000 and <= 4,00,000	27,879	1,046.63	3.75
>4,00,000 and <= 4,50,000	22,704	963.57	4.24
>4,50,000 and <= 5,00,000	21,296	1,017.23	4.78
>5,00,000 and <= 5,50,000	13,536	707.87	5.23
>5,50,000 and <= 9,50,000	47,968	3,383.69	7.05
>9,50,000 and <= 10,00,000	3,538	345.41	9.76
>10,00,000 and <=15,00,000	13,824	1,643.57	11.89
>15,00,000 and <= 20,00,000	4,659	798.40	17.14
>20,00,000 and <= 25,00,000	1,961	436.85	22.28
>25,00,000 and <= 50,00,000	3,277	1,135.31	34.64
>50,00,000 and <= 1,00,00,000	1,072	747.87	69.76
>1,00,00,000 and <=5,00,00,000	425	761.42	179.16
>5,00,00,000 and <=10,00,00,000	25	162.12	648.47
>10,00,00,000 and <=25,00,00,000	19	259.07	1,363.50
>25,00,00,000 and <=50,00,00,000	5	174.72	3,494.48
>50,00,00,000 and <=100,00,00,000	1	58.97	5,897.42
>100,00,00,000 and <=500,00,00,000	1	168.50	16,849.86
>500,00,00,000	-	-	-
Total	**11,87,598**	**21,592.97**	

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 2019-20)

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	11,56,191	-	-
>0 and <=1,50,000	20,371	76.71	0.38
>150,000 and <= 2,00,000	1,461	25.43	1.74
>2,00,000 and <=2,50,000	1,258	28.29	2.25
>2,50,000 and <= 3,50,000	1,618	47.59	2.94
>3,50,000 and <= 4,00,000	522	19.61	3.76
>4,00,000 and <= 4,50,000	428	18.14	4.24
>4,50,000 and <= 5,00,000	336	15.94	4.74
>5,00,000 and <= 5,50,000	287	15.02	5.23
>5,50,000 and <= 9,50,000	1,484	107.85	7.27
>9,50,000 and <= 10,00,000	113	11.02	9.75
>10,00,000 and <=15,00,000	918	111.72	12.17
>15,00,000 and <= 20,00,000	571	99.25	17.38
>20,00,000 and <= 25,00,000	352	78.70	22.36
>25,00,000 and <= 50,00,000	858	296.90	34.60
>50,00,000 and <= 1,00,00,000	447	311.16	69.61
>1,00,00,000 and <=5,00,00,000	324	639.77	197.46
>5,00,00,000 and <=10,00,00,000	33	215.62	653.40
>10,00,00,000 and <=25,00,00,000	18	298.18	1,656.57
>25,00,00,000 and <=50,00,00,000	4	159.00	3,975.12
>50,00,00,000 and <=100,00,00,000	4	235.47	5,886.84
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,87,598**	**2,811.38**	

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 2019-20)

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	11,16,021	-	-
>0 and <=1,50,000	63,893	169.83	0.27
>150,000 and <= 2,00,000	1,852	32.15	1.74
>2,00,000 and <=2,50,000	1,437	32.43	2.26
>2,50,000 and <= 3,50,000	1,328	39.14	2.95
>3,50,000 and <= 4,00,000	433	16.19	3.74
>4,00,000 and <= 4,50,000	337	14.31	4.25
>4,50,000 and <= 5,00,000	299	14.24	4.76
>5,00,000 and <= 5,50,000	234	12.23	5.23
>5,50,000 and <= 9,50,000	909	64.76	7.12
>9,50,000 and <= 10,00,000	74	7.25	9.80
>10,00,000 and <=15,00,000	328	39.47	12.03
>15,00,000 and <= 20,00,000	147	25.34	17.24
>20,00,000 and <= 25,00,000	70	15.70	22.43
>25,00,000 and <= 50,00,000	141	48.69	34.53
>50,00,000 and <= 1,00,00,000	58	40.66	70.10
>1,00,00,000 and <=5,00,00,000	36	67.81	188.35
>5,00,00,000 and <=10,00,00,000	1	7.20	719.78
>10,00,00,000 and <=25,00,00,000	-	-	-
>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	-	-	-
Total	**11,87,598**	**647.39**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,25,733	-	-
>0 and <=1,50,000	5,55,979	2,316.82	0.42
>150,000 and <= 2,00,000	77,330	1,352.14	1.75
>2,00,000 and <=2,50,000	1,17,955	2,737.89	2.32
>2,50,000 and <= 3,50,000	1,19,784	3,488.40	2.91
>3,50,000 and <= 4,00,000	32,871	1,230.82	3.74
>4,00,000 and <= 4,50,000	27,067	1,146.62	4.24
>4,50,000 and <= 5,00,000	23,105	1,099.68	4.76
>5,00,000 and <= 5,50,000	17,504	914.75	5.23
>5,50,000 and <= 9,50,000	59,298	4,166.81	7.03
>9,50,000 and <= 10,00,000	3,650	356.03	9.75
>10,00,000 and <=15,00,000	17,794	2,108.62	11.85
>15,00,000 and <= 20,00,000	4,752	812.14	17.09
>20,00,000 and <= 25,00,000	1,816	401.75	22.12
>25,00,000 and <= 50,00,000	2,204	733.35	33.27
>50,00,000 and <= 1,00,00,000	535	363.67	67.98
>1,00,00,000 and <=5,00,00,000	202	331.00	163.86
>5,00,00,000 and <=10,00,00,000	13	85.85	660.35
>10,00,00,000 and <=25,00,00,000	4	64.36	1,609.10
>25,00,00,000 and <=50,00,00,000	2	66.71	3,335.38
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,87,598**	**23,777.43**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	3,86,229	-	-
>0 and <=1,50,000	4,71,021	1,777.11	0.38
>150,000 and <= 2,00,000	56,780	991.27	1.75
>2,00,000 and <=2,50,000	64,160	1,466.10	2.29
>2,50,000 and <= 3,50,000	76,021	2,233.42	2.94
>3,50,000 and <= 4,00,000	22,873	855.51	3.74
>4,00,000 and <= 4,50,000	18,210	772.19	4.24
>4,50,000 and <= 5,00,000	14,752	700.22	4.75
>5,00,000 and <= 5,50,000	11,360	594.85	5.24
>5,50,000 and <= 9,50,000	41,874	2,958.01	7.06
>9,50,000 and <= 10,00,000	2,470	240.83	9.75
>10,00,000 and <=15,00,000	13,258	1,584.20	11.95
>15,00,000 and <= 20,00,000	4,076	696.22	17.08
>20,00,000 and <= 25,00,000	1,658	368.02	22.20
>25,00,000 and <= 50,00,000	2,155	714.56	33.16
>50,00,000 and <= 1,00,00,000	538	361.72	67.23
>1,00,00,000 and <=5,00,00,000	152	243.46	160.17
>5,00,00,000 and <=10,00,00,000	4	24.08	602.09
>10,00,00,000 and <=25,00,00,000	4	68.30	1,707.48
>25,00,00,000 and <=50,00,00,000	2	66.71	3,335.38
>50,00,00,000 and <=100,00,00,000	1	63.58	6,357.76
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,87,598**	**16,780.39**	

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 2019-20)

Range (in INR)	No. of Returns	Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	11,68,370	-	-
>0 and <=1,50,000	14,162	46.28	0.33
>150,000 and <= 2,00,000	1,366	24.83	1.82
>2,00,000 and <=2,50,000	575	12.94	2.25
>2,50,000 and <= 3,50,000	747	21.99	2.94
>3,50,000 and <= 4,00,000	260	9.71	3.73
>4,00,000 and <= 4,50,000	227	9.64	4.25
>4,50,000 and <= 5,00,000	180	8.53	4.74
>5,00,000 and <= 5,50,000	163	8.53	5.24
>5,50,000 and <= 9,50,000	665	47.90	7.20
>9,50,000 and <= 10,00,000	61	5.95	9.75
>10,00,000 and <=15,00,000	300	36.22	12.07
>15,00,000 and <= 20,00,000	163	28.55	17.51
>20,00,000 and <= 25,00,000	74	16.50	22.30
>25,00,000 and <= 50,00,000	180	63.32	35.18
>50,00,000 and <= 1,00,00,000	69	48.32	70.02
>1,00,00,000 and <=5,00,00,000	27	53.77	199.14
>5,00,00,000 and <=10,00,00,000	5	38.04	760.85
>10,00,00,000 and <=25,00,00,000	3	39.74	1,324.68
>25,00,00,000 and <=50,00,00,000	1	47.10	4,710.14
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	11,87,598	567.85	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	47,836	-	-
>0 and <=1,50,000	1,67,249	1,261.09	0.75
>150,000 and <= 2,00,000	73,723	1,301.36	1.77
>2,00,000 and <=2,50,000	2,96,283	7,059.37	2.38
>2,50,000 and <= 3,50,000	2,31,013	6,744.02	2.92
>3,50,000 and <= 4,00,000	54,548	2,038.89	3.74
>4,00,000 and <= 4,50,000	48,506	2,061.94	4.25
>4,50,000 and <= 5,00,000	54,244	2,601.82	4.80
>5,00,000 and <= 5,50,000	34,616	1,808.43	5.22
>5,50,000 and <= 9,50,000	1,07,764	7,653.55	7.10
>9,50,000 and <= 10,00,000	9,411	919.75	9.77
>10,00,000 and <=15,00,000	34,267	4,073.48	11.89
>15,00,000 and <= 20,00,000	11,191	1,921.99	17.17
>20,00,000 and <= 25,00,000	5,074	1,129.01	22.25
>25,00,000 and <= 50,00,000	8,027	2,773.41	34.55
>50,00,000 and <= 1,00,00,000	2,499	1,744.60	69.81
>1,00,00,000 and <=5,00,00,000	1,205	2,210.42	183.44
>5,00,00,000 and <=10,00,00,000	82	543.61	662.94
>10,00,00,000 and <=25,00,00,000	42	623.28	1,484.01
>25,00,00,000 and <=50,00,00,000	13	481.16	3,701.25
>50,00,00,000 and <=100,00,00,000	4	265.27	6,631.78
>100,00,00,000 and <=500,00,00,000	1	167.04	16,704.45
>500,00,00,000	-	-	-
Total	**11,87,598**	**49,383.49**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	5,83,327	-	-
>0 and <=1,50,000	5,52,356	1,196.37	0.22
>150,000 and <= 2,00,000	12,171	210.39	1.73
>2,00,000 and <=2,50,000	7,950	177.67	2.23
>2,50,000 and <= 3,50,000	9,878	291.24	2.95
>3,50,000 and <= 4,00,000	3,291	123.12	3.74
>4,00,000 and <= 4,50,000	2,547	108.09	4.24
>4,50,000 and <= 5,00,000	1,916	90.85	4.74
>5,00,000 and <= 5,50,000	1,550	81.29	5.24
>5,50,000 and <= 9,50,000	6,261	446.12	7.13
>9,50,000 and <= 10,00,000	433	42.14	9.73
>10,00,000 and <=15,00,000	2,502	302.98	12.11
>15,00,000 and <= 20,00,000	921	161.92	17.58
>20,00,000 and <= 25,00,000	662	147.40	22.27
>25,00,000 and <= 50,00,000	1,187	400.08	33.71
>50,00,000 and <= 1,00,00,000	391	270.10	69.08
>1,00,00,000 and <=5,00,00,000	225	417.05	185.36
>5,00,00,000 and <=10,00,00,000	16	113.06	706.61
>10,00,00,000 and <=25,00,00,000	13	179.38	1,379.87
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	1	59.91	5,991.31
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,87,598**	**4,819.17**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	3,92,933	-	-
>0 and <=1,50,000	5,33,333	2,452.79	0.46
>150,000 and <= 2,00,000	49,980	865.07	1.73
>2,00,000 and <=2,50,000	37,063	829.16	2.24
>2,50,000 and <= 3,50,000	54,128	1,605.95	2.97
>3,50,000 and <= 4,00,000	19,915	745.24	3.74
>4,00,000 and <= 4,50,000	17,637	747.93	4.24
>4,50,000 and <= 5,00,000	15,322	727.19	4.75
>5,00,000 and <= 5,50,000	13,413	702.82	5.24
>5,50,000 and <= 9,50,000	67,660	4,905.33	7.25
>9,50,000 and <= 10,00,000	5,848	570.04	9.75
>10,00,000 and <=15,00,000	39,093	4,777.99	12.22
>15,00,000 and <= 20,00,000	22,296	3,851.20	17.27
>20,00,000 and <= 25,00,000	14,066	3,142.10	22.34
>25,00,000 and <= 50,00,000	33,573	11,820.57	35.21
>50,00,000 and <= 1,00,00,000	21,892	15,810.71	72.22
>1,00,00,000 and <=5,00,00,000	15,790	32,667.55	206.89
>5,00,00,000 and <=10,00,00,000	2,062	14,274.63	692.27
>10,00,00,000 and <=25,00,00,000	1,136	17,306.23	1,523.44
>25,00,00,000 and <=50,00,00,000	304	10,281.50	3,382.07
>50,00,00,000 and <=100,00,00,000	124	8,417.20	6,788.07
>100,00,00,000 and <=500,00,00,000	75	15,364.41	20,485.88
>500,00,00,000	6	12,961.20	2,16,020.00
Total	**13,57,649**	**1,64,826.77**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income(in Lakh INR)
< 0	66	-0.52	
= 0	1,329,501	-	-
>0 and <=1,50,000	7,477	52.95	0.71
>150,000 and <= 2,00,000	1,489	25.83	1.73
>2,00,000 and <=2,50,000	1,391	30.99	2.23
>2,50,000 and <= 3,50,000	2,305	68.39	2.97
>3,50,000 and <= 4,00,000	901	33.76	3.75
>4,00,000 and <= 4,50,000	841	35.58	4.23
>4,50,000 and <= 5,00,000	703	33.40	4.75
>5,00,000 and <= 5,50,000	675	35.27	5.23
>5,50,000 and <= 9,50,000	3,463	250.41	7.23
>9,50,000 and <= 10,00,000	229	22.35	9.76
>10,00,000 and <=15,00,000	2,061	252.24	12.24
>15,00,000 and <= 20,00,000	1,118	193.94	17.35
>20,00,000 and <= 25,00,000	811	180.91	22.31
>25,00,000 and <= 50,00,000	2,262	799.88	35.36
>50,00,000 and <= 1,00,00,000	1,326	920.17	69.39
>1,00,00,000 and <=5,00,00,000	948	1,809.12	190.84
>5,00,00,000 and <=10,00,00,000	54	352.86	653.45
>10,00,00,000 and <=25,00,00,000	21	293.37	1,396.98
>25,00,00,000 and <=50,00,00,000	6	229.98	3,832.93
>50,00,00,000 and <=100,00,00,000	1	81.26	8,126.28
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**1,357,649**	**5,702.14**	

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 YearLoss 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 2019-20)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	3,86,592	-	-
>0 and <=1,50,000	5,43,385	2,499.59	0.46
>150,000 and <= 2,00,000	50,950	882.13	1.73
>2,00,000 and <=2,50,000	37,821	846.18	2.24
>2,50,000 and <= 3,50,000	54,617	1,620.29	2.97
>3,50,000 and <= 4,00,000	20,202	755.96	3.74
>4,00,000 and <= 4,50,000	17,745	752.47	4.24
>4,50,000 and <= 5,00,000	15,480	734.68	4.75
>5,00,000 and <= 5,50,000	13,347	699.19	5.24
>5,50,000 and <= 9,50,000	67,728	4,908.87	7.25
>9,50,000 and <= 10,00,000	5,838	569.00	9.75
>10,00,000 and <=15,00,000	38,517	4,705.66	12.22
>15,00,000 and <= 20,00,000	21,700	3,748.04	17.27
>20,00,000 and <= 25,00,000	13,675	3,056.08	22.35
>25,00,000 and <= 50,00,000	32,010	11,247.37	35.14
>50,00,000 and <= 1,00,00,000	20,420	14,694.52	71.96
>1,00,00,000 and <=5,00,00,000	14,329	29,585.91	206.48
>5,00,00,000 and <=10,00,00,000	1,847	12,760.28	690.86
>10,00,00,000 and <=25,00,00,000	1,027	15,635.85	1,522.48
>25,00,00,000 and <=50,00,00,000	252	8,598.45	3,412.08
>50,00,00,000 and <=100,00,00,000	108	7,329.81	6,786.86
>100,00,00,000 and <=500,00,00,000	56	10,362.54	18,504.54
>500,00,00,000	3	2,099.33	69,977.82
Total	**13,57,649**	**1,38,092.20**	

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 2019-20)

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	13,52,235	-	-
>0 and <=1,50,000	1,354	6.61	0.49
>150,000 and <= 2,00,000	165	2.89	1.75
>2,00,000 and <=2,50,000	126	2.83	2.24
>2,50,000 and <= 3,50,000	206	6.09	2.96
>3,50,000 and <= 4,00,000	75	2.82	3.77
>4,00,000 and <= 4,50,000	89	3.80	4.27
>4,50,000 and <= 5,00,000	67	3.16	4.72
>5,00,000 and <= 5,50,000	59	3.12	5.30
>5,50,000 and <= 9,50,000	460	34.06	7.40
>9,50,000 and <= 10,00,000	48	4.69	9.78
>10,00,000 and <=15,00,000	342	42.69	12.48
>15,00,000 and <= 20,00,000	251	43.67	17.40
>20,00,000 and <= 25,00,000	202	45.20	22.38
>25,00,000 and <= 50,00,000	599	216.63	36.17
>50,00,000 and <= 1,00,00,000	491	351.33	71.55
>1,00,00,000 and <=5,00,00,000	659	1,391.35	211.13
>5,00,00,000 and <=10,00,00,000	109	773.57	709.69
>10,00,00,000 and <=25,00,00,000	72	1,105.50	1,535.42
>25,00,00,000 and <=50,00,00,000	20	690.03	3,450.14
>50,00,00,000 and <=100,00,00,000	11	690.44	6,276.77
>100,00,00,000 and <=500,00,00,000	8	1,927.22	24,090.30
>500,00,00,000	1	917.88	91,787.92
Total	**13,57,649**	**8,265.59**	

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 2019-20)

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	13,48,801	-	-
>0 and <=1,50,000	4,942	19.92	0.40
>150,000 and <= 2,00,000	371	6.46	1.74
>2,00,000 and <=2,50,000	304	6.82	2.24
>2,50,000 and <= 3,50,000	430	12.66	2.95
>3,50,000 and <= 4,00,000	149	5.55	3.72
>4,00,000 and <= 4,50,000	154	6.55	4.25
>4,50,000 and <= 5,00,000	124	5.88	4.74
>5,00,000 and <= 5,50,000	78	4.09	5.25
>5,50,000 and <= 9,50,000	592	43.15	7.29
>9,50,000 and <= 10,00,000	48	4.69	9.76
>10,00,000 and <=15,00,000	364	44.31	12.17
>15,00,000 and <= 20,00,000	230	39.78	17.29
>20,00,000 and <= 25,00,000	150	33.81	22.54
>25,00,000 and <= 50,00,000	382	134.56	35.23
>50,00,000 and <= 1,00,00,000	245	174.44	71.20
>1,00,00,000 and <=5,00,00,000	237	450.10	189.91
>5,00,00,000 and <=10,00,00,000	25	175.51	702.03
>10,00,00,000 and <=25,00,00,000	15	221.97	1,479.83
>25,00,00,000 and <=50,00,00,000	6	183.16	3,052.71
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	1	222.70	22,270.03
>500,00,00,000	1	9,427.83	9,42,782.71
Total	**13,57,649**	**11,223.94**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	12,01,034	-	-
>0 and <=1,50,000	1,24,305	351.15	0.28
>150,000 and <= 2,00,000	5,451	94.70	1.74
>2,00,000 and <=2,50,000	3,685	82.47	2.24
>2,50,000 and <= 3,50,000	5,077	150.28	2.96
>3,50,000 and <= 4,00,000	1,809	67.67	3.74
>4,00,000 and <= 4,50,000	1,510	64.04	4.24
>4,50,000 and <= 5,00,000	1,205	57.18	4.75
>5,00,000 and <= 5,50,000	1,005	52.70	5.24
>5,50,000 and <= 9,50,000	4,760	343.13	7.21
>9,50,000 and <= 10,00,000	356	34.73	9.75
>10,00,000 and <=15,00,000	2,391	291.96	12.21
>15,00,000 and <= 20,00,000	1,250	215.51	17.24
>20,00,000 and <= 25,00,000	782	174.90	22.37
>25,00,000 and <= 50,00,000	1,578	548.77	34.78
>50,00,000 and <= 1,00,00,000	765	534.95	69.93
>1,00,00,000 and <=5,00,00,000	559	1,114.91	199.45
>5,00,00,000 and <=10,00,00,000	55	373.53	679.15
>10,00,00,000 and <=25,00,00,000	39	598.08	1,533.54
>25,00,00,000 and <=50,00,00,000	18	602.32	3,346.20
>50,00,00,000 and <=100,00,00,000	4	243.71	6,092.80
>100,00,00,000 and <=500,00,00,000	10	2,405.32	24,053.22
>500,00,00,000	1	509.76	50,975.71
Total	**13,57,649**	**8,911.77**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	12,21,995	-	-
>0 and <=1,50,000	1,06,698	309.43	0.29
>150,000 and <= 2,00,000	4,902	85.17	1.74
>2,00,000 and <=2,50,000	3,349	74.97	2.24
>2,50,000 and <= 3,50,000	4,635	137.40	2.96
>3,50,000 and <= 4,00,000	1,622	60.67	3.74
>4,00,000 and <= 4,50,000	1,380	58.58	4.24
>4,50,000 and <= 5,00,000	1,081	51.28	4.74
>5,00,000 and <= 5,50,000	941	49.31	5.24
>5,50,000 and <= 9,50,000	4,321	311.51	7.21
>9,50,000 and <= 10,00,000	339	33.05	9.75
>10,00,000 and <=15,00,000	2,159	263.25	12.19
>15,00,000 and <= 20,00,000	1,089	187.77	17.24
>20,00,000 and <= 25,00,000	705	157.48	22.34
>25,00,000 and <= 50,00,000	1,351	468.72	34.69
>50,00,000 and <= 1,00,00,000	613	421.91	68.83
>1,00,00,000 and <=5,00,00,000	413	778.34	188.46
>5,00,00,000 and <=10,00,00,000	28	189.98	678.51
>10,00,00,000 and <=25,00,00,000	22	339.72	1,544.19
>25,00,00,000 and <=50,00,00,000	5	163.74	3,274.85
>50,00,00,000 and <=100,00,00,000	1	76.93	7,692.95
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**13,57,649**	**4,219.22**	

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 2019-20)

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	12,57,385	-	-
>0 and <=1,50,000	63,805	233.08	0.37
>150,000 and <= 2,00,000	4,920	85.64	1.74
>2,00,000 and <=2,50,000	3,578	80.11	2.24
>2,50,000 and <= 3,50,000	5,044	149.36	2.96
>3,50,000 and <= 4,00,000	1,849	69.30	3.75
>4,00,000 and <= 4,50,000	1,543	65.43	4.24
>4,50,000 and <= 5,00,000	1,347	63.96	4.75
>5,00,000 and <= 5,50,000	1,165	61.01	5.24
>5,50,000 and <= 9,50,000	5,856	423.73	7.24
>9,50,000 and <= 10,00,000	466	45.45	9.75
>10,00,000 and <=15,00,000	3,124	381.49	12.21
>15,00,000 and <= 20,00,000	1,741	301.77	17.33
>20,00,000 and <= 25,00,000	1,091	244.92	22.45
>25,00,000 and <= 50,00,000	2,485	867.22	34.90
>50,00,000 and <= 1,00,00,000	1,265	880.90	69.64
>1,00,00,000 and <=5,00,00,000	862	1,696.65	196.83
>5,00,00,000 and <=10,00,00,000	72	491.33	682.41
>10,00,00,000 and <=25,00,00,000	42	645.91	1,537.87
>25,00,00,000 and <=50,00,00,000	6	218.57	3,642.79
>50,00,00,000 and <=100,00,00,000	2	158.12	7,905.76
>100,00,00,000 and <=500,00,00,000	1	204.94	20,493.51
>500,00,00,000	-	-	-
Total	**13,57,649**	**7,368.88**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	4,00,940	-	-
>0 and <=1,50,000	5,26,239	2,453.37	0.47
>150,000 and <= 2,00,000	49,956	864.68	1.73
>2,00,000 and <=2,50,000	37,080	829.63	2.24
>2,50,000 and <= 3,50,000	54,090	1,604.85	2.97
>3,50,000 and <= 4,00,000	19,899	744.65	3.74
>4,00,000 and <= 4,50,000	17,641	748.13	4.24
>4,50,000 and <= 5,00,000	15,389	730.38	4.75
>5,00,000 and <= 5,50,000	13,372	700.74	5.24
>5,50,000 and <= 9,50,000	67,591	4,900.41	7.25
>9,50,000 and <= 10,00,000	5,838	569.06	9.75
>10,00,000 and <=15,00,000	39,080	4,776.25	12.22
>15,00,000 and <= 20,00,000	22,223	3,838.94	17.27
>20,00,000 and <= 25,00,000	14,048	3,138.31	22.34
>25,00,000 and <= 50,00,000	33,470	11,786.56	35.22
>50,00,000 and <= 1,00,00,000	21,753	15,717.54	72.25
>1,00,00,000 and <=5,00,00,000	15,514	32,042.42	206.54
>5,00,00,000 and <=10,00,00,000	1,981	13,677.11	690.41
>10,00,00,000 and <=25,00,00,000	1,082	16,427.35	1,518.24
>25,00,00,000 and <=50,00,00,000	277	9,416.97	3,399.63
>50,00,00,000 and <=100,00,00,000	110	7,441.87	6,765.33
>100,00,00,000 and <=500,00,00,000	71	14,028.58	19,758.56
>500,00,00,000	5	12,329.50	2,46,589.98
	13,57,649	**1,58,767.28**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	3,28,981	-	-
>0 and <=1,50,000	7,80,598	2,441.58	0.31
>150,000 and <= 2,00,000	39,699	688.53	1.73
>2,00,000 and <=2,50,000	28,415	635.33	2.24
>2,50,000 and <= 3,50,000	38,677	1,145.09	2.96
>3,50,000 and <= 4,00,000	13,651	511.17	3.74
>4,00,000 and <= 4,50,000	10,688	453.38	4.24
>4,50,000 and <= 5,00,000	9,391	445.87	4.75
>5,00,000 and <= 5,50,000	7,770	407.26	5.24
>5,50,000 and <= 9,50,000	35,117	2,527.01	7.20
>9,50,000 and <= 10,00,000	2,760	269.14	9.75
>10,00,000 and <=15,00,000	18,450	2,256.21	12.23
>15,00,000 and <= 20,00,000	10,218	1,765.25	17.28
>20,00,000 and <= 25,00,000	6,491	1,449.33	22.33
>25,00,000 and <= 50,00,000	12,786	4,334.57	33.90
>50,00,000 and <= 1,00,00,000	7,244	5,047.77	69.68
>1,00,00,000 and <=5,00,00,000	5,750	11,375.66	197.84
>5,00,00,000 and <=10,00,00,000	594	4,072.86	685.67
>10,00,00,000 and <=25,00,00,000	258	3,880.11	1,503.92
>25,00,00,000 and <=50,00,00,000	66	2,218.35	3,361.14
>50,00,00,000 and <=100,00,00,000	33	2,318.61	7,026.08
>100,00,00,000 and <=500,00,00,000	11	1,487.97	13,527.02
>500,00,00,000	1	3,294.46	3,29,445.99
Total	**13,57,649**	**53,025.52**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	39,141	-	-
>0 and <=1,50,000	37,610	149.29	0.40
>150,000 and <= 2,00,000	4,322	75.56	1.75
>2,00,000 and <=2,50,000	6,636	153.84	2.32
>2,50,000 and <= 3,50,000	4,823	141.93	2.94
>3,50,000 and <= 4,00,000	1,453	54.13	3.73
>4,00,000 and <= 4,50,000	1,146	48.68	4.25
>4,50,000 and <= 5,00,000	1,269	60.68	4.78
>5,00,000 and <= 5,50,000	843	44.13	5.23
>5,50,000 and <= 9,50,000	3,387	241.70	7.14
>9,50,000 and <= 10,00,000	325	31.78	9.78
>10,00,000 and <=15,00,000	1,732	210.00	12.12
>15,00,000 and <= 20,00,000	863	149.89	17.37
>20,00,000 and <= 25,00,000	571	127.91	22.40
>25,00,000 and <= 50,00,000	1,563	558.08	35.71
>50,00,000 and <= 1,00,00,000	1,113	783.96	70.44
>1,00,00,000 and <=5,00,00,000	1,456	3,248.44	223.11
>5,00,00,000 and <=10,00,00,000	268	1,875.41	699.78
>10,00,00,000 and <=25,00,00,000	231	3,561.40	1,541.73
>25,00,00,000 and <=50,00,00,000	91	3,050.43	3,352.13
>50,00,00,000 and <=100,00,00,000	53	3,626.92	6,843.25
>100,00,00,000 and <=500,00,00,000	35	6,970.93	19,916.96
>500,00,00,000	1	689.51	68,950.91
Total	**1,08,932**	**25,854.61**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	1,05,576	-	-
>0 and <=1,50,000	1,064	6.55	0.62
>150,000 and <= 2,00,000	234	4.07	1.74
>2,00,000 and <=2,50,000	225	5.01	2.23
>2,50,000 and <= 3,50,000	343	10.16	2.96
>3,50,000 and <= 4,00,000	102	3.79	3.72
>4,00,000 and <= 4,50,000	103	4.37	4.25
>4,50,000 and <= 5,00,000	99	4.70	4.74
>5,00,000 and <= 5,50,000	87	4.55	5.23
>5,50,000 and <= 9,50,000	393	27.97	7.12
>9,50,000 and <= 10,00,000	31	3.03	9.78
>10,00,000 and <=15,00,000	206	25.20	12.23
>15,00,000 and <= 20,00,000	102	17.74	17.39
>20,00,000 and <= 25,00,000	73	16.49	22.59
>25,00,000 and <= 50,00,000	141	49.33	34.98
>50,00,000 and <= 1,00,00,000	82	55.56	67.75
>1,00,00,000 and <=5,00,00,000	63	128.11	203.35
>5,00,00,000 and <=10,00,00,000	6	43.72	728.68
>10,00,00,000 and <=25,00,00,000	1	24.51	2,450.92
>25,00,00,000 and <=50,00,00,000	1	26.82	2,681.97
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**1,08,932**	**461.67**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	68,115	-	-
>0 and <=1,50,000	23,861	84.66	0.35
>150,000 and <= 2,00,000	2,163	37.66	1.74
>2,00,000 and <=2,50,000	2,580	59.52	2.31
>2,50,000 and <= 3,50,000	2,227	65.40	2.94
>3,50,000 and <= 4,00,000	745	27.78	3.73
>4,00,000 and <= 4,50,000	637	27.03	4.24
>4,50,000 and <= 5,00,000	613	29.31	4.78
>5,00,000 and <= 5,50,000	427	22.40	5.24
>5,50,000 and <= 9,50,000	1,898	136.35	7.18
>9,50,000 and <= 10,00,000	162	15.82	9.76
>10,00,000 and <=15,00,000	1,018	124.55	12.23
>15,00,000 and <= 20,00,000	571	99.15	17.36
>20,00,000 and <= 25,00,000	390	87.19	22.36
>25,00,000 and <= 50,00,000	1,109	397.03	35.80
>50,00,000 and <= 1,00,00,000	833	589.72	70.79
>1,00,00,000 and <=5,00,00,000	1,117	2,509.67	224.68
>5,00,00,000 and <=10,00,00,000	201	1,416.85	704.90
>10,00,00,000 and <=25,00,00,000	152	2,386.38	1,569.99
>25,00,00,000 and <=50,00,00,000	63	2,127.91	3,377.64
>50,00,00,000 and <=100,00,00,000	30	2,036.38	6,787.92
>100,00,00,000 and <=500,00,00,000	20	3,465.60	17,327.98
>500,00,00,000	-	-	-
Total	**1,08,932**	**15,746.35**	

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 2019-20)

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	1,08,089	-	-
>0 and <=1,50,000	270	1.28	0.47
>150,000 and <= 2,00,000	24	0.42	1.73
>2,00,000 and <=2,50,000	36	0.80	2.23
>2,50,000 and <= 3,50,000	36	1.05	2.92
>3,50,000 and <= 4,00,000	13	0.49	3.75
>4,00,000 and <= 4,50,000	17	0.72	4.23
>4,50,000 and <= 5,00,000	11	0.52	4.72
>5,00,000 and <= 5,50,000	8	0.41	5.18
>5,50,000 and <= 9,50,000	61	4.48	7.34
>9,50,000 and <= 10,00,000	5	0.49	9.80
>10,00,000 and <=15,00,000	52	6.25	12.02
>15,00,000 and <= 20,00,000	40	7.26	18.14
>20,00,000 and <= 25,00,000	24	5.27	21.97
>25,00,000 and <= 50,00,000	60	21.40	35.66
>50,00,000 and <= 1,00,00,000	63	44.43	70.53
>1,00,00,000 and <=5,00,00,000	74	170.32	230.17
>5,00,00,000 and <=10,00,00,000	23	168.07	730.74
>10,00,00,000 and <=25,00,00,000	17	282.47	1,661.57
>25,00,00,000 and <=50,00,00,000	3	91.06	3,035.31
>50,00,00,000 and <=100,00,00,000	4	320.90	8,022.39
>100,00,00,000 and <=500,00,00,000	2	584.83	29,241.51
>500,00,00,000	-	-	-
Total	**1,08,932**	**1,712.90**	

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 2019-20)

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	1,07,514	-	-
>0 and <=1,50,000	649	2	0.32
>150,000 and <= 2,00,000	60	1	1.77
>2,00,000 and <=2,50,000	24	1	2.23
>2,50,000 and <= 3,50,000	44	1	2.94
>3,50,000 and <= 4,00,000	15	1	3.81
>4,00,000 and <= 4,50,000	16	1	4.29
>4,50,000 and <= 5,00,000	15	1	4.76
>5,00,000 and <= 5,50,000	8	0	5.21
>5,50,000 and <= 9,50,000	67	5	7.11
>9,50,000 and <= 10,00,000	11	1	9.69
>10,00,000 and <=15,00,000	68	8	12.43
>15,00,000 and <= 20,00,000	30	5	17.60
>20,00,000 and <= 25,00,000	29	6	22.24
>25,00,000 and <= 50,00,000	68	25	37.09
>50,00,000 and <= 1,00,00,000	67	47	69.97
>1,00,00,000 and <=5,00,00,000	139	331	237.97
>5,00,00,000 and <=10,00,00,000	35	254	726.21
>10,00,00,000 and <=25,00,00,000	43	695	1,617.21
>25,00,00,000 and <=50,00,00,000	14	469	3,348.91
>50,00,00,000 and <=100,00,00,000	9	647	7,192.69
>100,00,00,000 and <=500,00,00,000	6	1,061	17,676.98
>500,00,00,000	1	784	78,439.33
Total	**1,08,932**	**4,347.04**	

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 2019-20)

Range (in INR)	No. of Returns	Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	68,038	-	-
>0 and <=1,50,000	24,256	96.02	0.40
>150,000 and <= 2,00,000	2,700	47.28	1.75
>2,00,000 and <=2,50,000	4,255	98.50	2.31
>2,50,000 and <= 3,50,000	2,947	86.74	2.94
>3,50,000 and <= 4,00,000	850	31.65	3.72
>4,00,000 and <= 4,50,000	677	28.77	4.25
>4,50,000 and <= 5,00,000	662	31.59	4.77
>5,00,000 and <= 5,50,000	440	22.99	5.22
>5,50,000 and <= 9,50,000	1,694	120.23	7.10
>9,50,000 and <= 10,00,000	166	16.23	9.78
>10,00,000 and <=15,00,000	736	87.89	11.94
>15,00,000 and <= 20,00,000	289	49.92	17.27
>20,00,000 and <= 25,00,000	191	42.58	22.29
>25,00,000 and <= 50,00,000	403	141.09	35.01
>50,00,000 and <= 1,00,00,000	229	161.95	70.72
>1,00,00,000 and <=5,00,00,000	266	577.99	217.29
>5,00,00,000 and <=10,00,00,000	49	350.39	715.09
>10,00,00,000 and <=25,00,00,000	50	725.01	1,450.02
>25,00,00,000 and <=50,00,00,000	12	394.59	3,288.29
>50,00,00,000 and <=100,00,00,000	12	779.99	6,499.92
>100,00,00,000 and <=500,00,00,000	10	2,051.47	20,514.74
>500,00,00,000	-	-	-
Total	**1,08,932**	**5,942.88**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	69,499	-	-
>0 and <=1,50,000	24,356	96.39	0.40
>150,000 and <= 2,00,000	2,721	47.57	1.75
>2,00,000 and <=2,50,000	3,567	82.06	2.30
>2,50,000 and <= 3,50,000	2,697	79.38	2.94
>3,50,000 and <= 4,00,000	788	29.40	3.73
>4,00,000 and <= 4,50,000	629	26.69	4.24
>4,50,000 and <= 5,00,000	540	25.66	4.75
>5,00,000 and <= 5,50,000	405	21.16	5.22
>5,50,000 and <= 9,50,000	1,641	117.01	7.13
>9,50,000 and <= 10,00,000	117	11.41	9.76
>10,00,000 and <=15,00,000	660	79.82	12.09
>15,00,000 and <= 20,00,000	302	52.09	17.25
>20,00,000 and <= 25,00,000	205	45.68	22.28
>25,00,000 and <= 50,00,000	374	130.38	34.86
>50,00,000 and <= 1,00,00,000	213	149.51	70.19
>1,00,00,000 and <=5,00,00,000	170	353.64	208.02
>5,00,00,000 and <=10,00,00,000	23	160.27	696.84
>10,00,00,000 and <=25,00,00,000	16	245.34	1,533.41
>25,00,00,000 and <=50,00,00,000	2	67.74	3,387.10
>50,00,00,000 and <=100,00,00,000	4	267.20	6,680.11
>100,00,00,000 and <=500,00,00,000	3	624.46	20,815.35
>500,00,00,000	-	-	-
Total	**1,08,932**	**2,712.88**	

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 2019-20)

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	98,505	-	-
>0 and <=1,50,000	6,806	25.03	0.37
>150,000 and <= 2,00,000	557	9.66	1.73
>2,00,000 and <=2,50,000	354	7.94	2.24
>2,50,000 and <= 3,50,000	553	16.39	2.96
>3,50,000 and <= 4,00,000	165	6.17	3.74
>4,00,000 and <= 4,50,000	137	5.78	4.22
>4,50,000 and <= 5,00,000	129	6.11	4.74
>5,00,000 and <= 5,50,000	109	5.73	5.25
>5,50,000 and <= 9,50,000	516	36.83	7.14
>9,50,000 and <= 10,00,000	34	3.32	9.76
>10,00,000 and <=15,00,000	262	31.79	12.13
>15,00,000 and <= 20,00,000	133	23.06	17.34
>20,00,000 and <= 25,00,000	89	19.75	22.19
>25,00,000 and <= 50,00,000	197	69.32	35.19
>50,00,000 and <= 1,00,00,000	134	95.55	71.30
>1,00,00,000 and <=5,00,00,000	170	375.40	220.82
>5,00,00,000 and <=10,00,00,000	35	250.17	714.77
>10,00,00,000 and <=25,00,00,000	30	482.71	1,609.03
>25,00,00,000 and <=50,00,00,000	10	338.77	3,387.74
>50,00,00,000 and <=100,00,00,000	6	427.21	7,120.22
>100,00,00,000 and <=500,00,00,000	1	119.54	11,954.11
>500,00,00,000	-	-	-
Total	**1,08,932**	**2,356.23**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	42,697	-	-
>0 and <=1,50,000	36,854	146.63	0.40
>150,000 and <= 2,00,000	4,186	73.21	1.75
>2,00,000 and <=2,50,000	6,502	150.86	2.32
>2,50,000 and <= 3,50,000	4,652	136.85	2.94
>3,50,000 and <= 4,00,000	1,353	50.38	3.72
>4,00,000 and <= 4,50,000	1,052	44.69	4.25
>4,50,000 and <= 5,00,000	1,184	56.63	4.78
>5,00,000 and <= 5,50,000	765	40.03	5.23
>5,50,000 and <= 9,50,000	2,945	209.22	7.10
>9,50,000 and <= 10,00,000	283	27.68	9.78
>10,00,000 and <=15,00,000	1,399	169.28	12.10
>15,00,000 and <= 20,00,000	654	113.91	17.42
>20,00,000 and <= 25,00,000	449	100.49	22.38
>25,00,000 and <= 50,00,000	1,236	440.00	35.60
>50,00,000 and <= 1,00,00,000	884	625.80	70.79
>1,00,00,000 and <=5,00,00,000	1,205	2,753.75	228.53
>5,00,00,000 and <=10,00,00,000	234	1,636.92	699.54
>10,00,00,000 and <=25,00,00,000	226	3,479.51	1,539.61
>25,00,00,000 and <=50,00,00,000	86	2,897.05	3,368.66
>50,00,00,000 and <=100,00,00,000	52	3,568.20	6,861.92
>100,00,00,000 and <=500,00,00,000	33	6,665.30	20,197.88
>500,00,00,000	1	689.51	68,950.91
Total	**1,08,932**	**24,075.91**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	71,380	-	-
>0 and <=1,50,000	29,674	57.00	0.19
>150,000 and <= 2,00,000	905	15.73	1.74
>2,00,000 and <=2,50,000	643	14.33	2.23
>2,50,000 and <= 3,50,000	877	26.00	2.96
>3,50,000 and <= 4,00,000	308	11.54	3.75
>4,00,000 and <= 4,50,000	252	10.68	4.24
>4,50,000 and <= 5,00,000	230	10.94	4.76
>5,00,000 and <= 5,50,000	194	10.22	5.27
>5,50,000 and <= 9,50,000	1,037	75.42	7.27
>9,50,000 and <= 10,00,000	93	9.04	9.72
>10,00,000 and <=15,00,000	617	74.92	12.14
>15,00,000 and <= 20,00,000	340	58.99	17.35
>20,00,000 and <= 25,00,000	317	70.80	22.33
>25,00,000 and <= 50,00,000	677	239.66	35.40
>50,00,000 and <= 1,00,00,000	542	391.04	72.15
>1,00,00,000 and <=5,00,00,000	606	1,322.08	218.17
>5,00,00,000 and <=10,00,00,000	125	888.48	710.78
>10,00,00,000 and <=25,00,00,000	80	1,248.65	1,560.82
>25,00,00,000 and <=50,00,00,000	20	695.41	3,477.04
>50,00,00,000 and <=100,00,00,000	11	688.25	6,256.84
>100,00,00,000 and <=500,00,00,000	4	499.58	12,489.61
>500,00,00,000	-	-	-
Total	**1,08,932**	**6,418.77**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	5,03,286	-	-
>0 and <=1,50,000	1,25,181	554.18	0.44
>150,000 and <= 2,00,000	13,339	231.88	1.74
>2,00,000 and <=2,50,000	10,814	242.16	2.24
>2,50,000 and <= 3,50,000	17,138	510.60	2.98
>3,50,000 and <= 4,00,000	6,967	261.00	3.75
>4,00,000 and <= 4,50,000	6,420	272.33	4.24
>4,50,000 and <= 5,00,000	5,947	282.30	4.75
>5,00,000 and <= 5,50,000	5,199	272.75	5.25
>5,50,000 and <= 9,50,000	30,500	2,235.08	7.33
>9,50,000 and <= 10,00,000	3,037	296.10	9.75
>10,00,000 and <=15,00,000	22,538	2,774.35	12.31
>15,00,000 and <= 20,00,000	15,586	2,703.94	17.35
>20,00,000 and <= 25,00,000	11,440	2,561.79	22.39
>25,00,000 and <= 50,00,000	31,486	11,245.02	35.71
>50,00,000 and <= 1,00,00,000	26,229	18,906.37	72.08
>1,00,00,000 and <=5,00,00,000	32,208	72,012.48	223.59
>5,00,00,000 and <=10,00,00,000	7,233	51,399.82	710.63
>10,00,00,000 and <=25,00,00,000	5,522	86,662.50	1,569.40
>25,00,00,000 and <=50,00,00,000	2,332	82,207.24	3,525.18
>50,00,00,000 and <=100,00,00,000	1,406	98,511.64	7,006.52
>100,00,00,000 and <=500,00,00,000	1,440	2,97,494.59	20,659.35
>500,00,00,000	407	9,65,254.73	2,37,163.33
Total	**8,85,655**	**16,96,892.86**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	8,47,247	-	-
>0 and <=1,50,000	7,599	56.69	0.75
>150,000 and <= 2,00,000	1,788	31.06	1.74
>2,00,000 and <=2,50,000	1,630	36.22	2.22
>2,50,000 and <= 3,50,000	2,846	84.84	2.98
>3,50,000 and <= 4,00,000	1,067	40.03	3.75
>4,00,000 and <= 4,50,000	1,223	51.71	4.23
>4,50,000 and <= 5,00,000	913	43.23	4.74
>5,00,000 and <= 5,50,000	915	47.82	5.23
>5,50,000 and <= 9,50,000	4,928	357.80	7.26
>9,50,000 and <= 10,00,000	400	39.01	9.75
>10,00,000 and <=15,00,000	3,094	377.95	12.22
>15,00,000 and <= 20,00,000	1,995	345.73	17.33
>20,00,000 and <= 25,00,000	1,401	313.91	22.41
>25,00,000 and <= 50,00,000	3,690	1,304.49	35.35
>50,00,000 and <= 1,00,00,000	2,456	1,715.50	69.85
>1,00,00,000 and <=5,00,00,000	2,058	4,042.45	196.43
>5,00,00,000 and <=10,00,00,000	237	1,628.23	687.02
>10,00,00,000 and <=25,00,00,000	114	1,648.22	1,445.80
>25,00,00,000 and <=50,00,00,000	28	1,009.51	3,605.41
>50,00,00,000 and <=100,00,00,000	21	1,482.96	7,061.74
>100,00,00,000 and <=500,00,00,000	4	988.74	24,718.51
>500,00,00,000	1	797.56	79,756.11
Total	**8,85,655**	**16,443.68**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	4,94,682	-	-
>0 and <=1,50,000	1,36,282	594.21	0.44
>150,000 and <= 2,00,000	14,155	246.11	1.74
>2,00,000 and <=2,50,000	11,366	254.41	2.24
>2,50,000 and <= 3,50,000	17,856	531.77	2.98
>3,50,000 and <= 4,00,000	7,289	272.80	3.74
>4,00,000 and <= 4,50,000	6,573	278.93	4.24
>4,50,000 and <= 5,00,000	6,097	289.46	4.75
>5,00,000 and <= 5,50,000	5,338	279.96	5.24
>5,50,000 and <= 9,50,000	31,075	2,276.81	7.33
>9,50,000 and <= 10,00,000	3,012	293.76	9.75
>10,00,000 and <=15,00,000	22,803	2,805.98	12.31
>15,00,000 and <= 20,00,000	15,603	2,707.98	17.36
>20,00,000 and <= 25,00,000	11,277	2,524.00	22.38
>25,00,000 and <= 50,00,000	31,114	11,079.59	35.61
>50,00,000 and <= 1,00,00,000	24,876	17,884.42	71.89
>1,00,00,000 and <=5,00,00,000	29,941	66,878.50	223.37
>5,00,00,000 and <=10,00,00,000	6,526	46,248.43	708.68
>10,00,00,000 and <=25,00,00,000	4,913	77,082.82	1,568.96
>25,00,00,000 and <=50,00,00,000	2,119	74,454.25	3,513.65
>50,00,00,000 and <=100,00,00,000	1,171	82,238.75	7,022.95
>100,00,00,000 and <=500,00,00,000	1,228	2,52,435.62	20,556.65
>500,00,00,000	359	8,78,368.94	2,44,671.01
Total	**8,85,655**	**15,20,027.51**	

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 2019-20)

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	8,70,878	-	-
>0 and <=1,50,000	3,629	17.78	0.49
>150,000 and <= 2,00,000	431	7.56	1.75
>2,00,000 and <=2,50,000	406	9.08	2.24
>2,50,000 and <= 3,50,000	596	17.75	2.98
>3,50,000 and <= 4,00,000	244	9.17	3.76
>4,00,000 and <= 4,50,000	225	9.55	4.24
>4,50,000 and <= 5,00,000	186	8.82	4.74
>5,00,000 and <= 5,50,000	198	10.36	5.23
>5,50,000 and <= 9,50,000	1,168	85.72	7.34
>9,50,000 and <= 10,00,000	108	10.50	9.72
>10,00,000 and <=15,00,000	875	108.07	12.35
>15,00,000 and <= 20,00,000	648	111.98	17.28
>20,00,000 and <= 25,00,000	510	114.10	22.37
>25,00,000 and <= 50,00,000	1,423	506.68	35.61
>50,00,000 and <= 1,00,00,000	1,280	911.06	71.18
>1,00,00,000 and <=5,00,00,000	1,855	4,141.31	223.25
>5,00,00,000 and <=10,00,00,000	369	2,606.26	706.30
>10,00,00,000 and <=25,00,00,000	283	4,321.85	1,527.16
>25,00,00,000 and <=50,00,00,000	119	4,107.35	3,451.55
>50,00,00,000 and <=100,00,00,000	85	6,087.59	7,161.87
>100,00,00,000 and <=500,00,00,000	109	22,982.65	21,085.00
>500,00,00,000	30	43,055.03	1,43,516.78
Total	**8,85,655**	**89,240.21**	

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 2019-20)

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	8,61,123	-	-
>0 and <=1,50,000	9,513	42.99	0.45
>150,000 and <= 2,00,000	1,014	17.69	1.74
>2,00,000 and <=2,50,000	825	18.47	2.24
>2,50,000 and <= 3,50,000	1,231	36.73	2.98
>3,50,000 and <= 4,00,000	455	17.07	3.75
>4,00,000 and <= 4,50,000	391	16.60	4.24
>4,50,000 and <= 5,00,000	381	18.12	4.76
>5,00,000 and <= 5,50,000	351	18.40	5.24
>5,50,000 and <= 9,50,000	1,715	125.33	7.31
>9,50,000 and <= 10,00,000	177	17.24	9.74
>10,00,000 and <=15,00,000	1,243	153.02	12.31
>15,00,000 and <= 20,00,000	830	144.01	17.35
>20,00,000 and <= 25,00,000	617	138.33	22.42
>25,00,000 and <= 50,00,000	1,665	594.81	35.72
>50,00,000 and <= 1,00,00,000	1,304	917.91	70.39
>1,00,00,000 and <=5,00,00,000	1,879	4,180.60	222.49
>5,00,00,000 and <=10,00,00,000	386	2,723.84	705.66
>10,00,00,000 and <=25,00,00,000	320	4,946.65	1,545.83
>25,00,00,000 and <=50,00,00,000	110	3,908.21	3,552.92
>50,00,00,000 and <=100,00,00,000	61	4,169.79	6,835.72
>100,00,00,000 and <=500,00,00,000	56	12,293.14	21,952.03
>500,00,00,000	8	6,571.11	82,138.87
Total	**8,85,655**	**41,070.05**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	7,35,193	-	-
>0 and <=1,50,000	77,682	300.98	0.39
>150,000 and <= 2,00,000	6,202	107.60	1.73
>2,00,000 and <=2,50,000	4,871	109.18	2.24
>2,50,000 and <= 3,50,000	7,119	211.47	2.97
>3,50,000 and <= 4,00,000	2,784	104.30	3.75
>4,00,000 and <= 4,50,000	2,469	104.82	4.25
>4,50,000 and <= 5,00,000	2,123	100.61	4.74
>5,00,000 and <= 5,50,000	1,907	100.14	5.25
>5,50,000 and <= 9,50,000	9,820	713.95	7.27
>9,50,000 and <= 10,00,000	818	79.77	9.75
>10,00,000 and <=15,00,000	6,051	741.91	12.26
>15,00,000 and <= 20,00,000	3,844	667.90	17.38
>20,00,000 and <= 25,00,000	2,728	611.05	22.40
>25,00,000 and <= 50,00,000	6,658	2,362.76	35.49
>50,00,000 and <= 1,00,00,000	4,868	3,461.18	71.10
>1,00,00,000 and <=5,00,00,000	6,561	14,553.85	221.82
>5,00,00,000 and <=10,00,00,000	1,555	10,942.23	703.68
>10,00,00,000 and <=25,00,00,000	1,228	19,004.86	1,547.63
>25,00,00,000 and <=50,00,00,000	509	17,805.26	3,498.09
>50,00,00,000 and <=100,00,00,000	353	24,569.68	6,960.25
>100,00,00,000 and <=500,00,00,000	264	52,194.33	19,770.58
>500,00,00,000	48	66,057.36	1,37,619.50
Total	**8,85,655**	**2,14,905.22**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	7,46,939	-	-
>0 and <=1,50,000	75,071	290.50	0.39
>150,000 and <= 2,00,000	5,955	103.33	1.74
>2,00,000 and <=2,50,000	4,648	104.13	2.24
>2,50,000 and <= 3,50,000	6,789	201.59	2.97
>3,50,000 and <= 4,00,000	2,616	98.02	3.75
>4,00,000 and <= 4,50,000	2,338	99.22	4.24
>4,50,000 and <= 5,00,000	1,988	94.23	4.74
>5,00,000 and <= 5,50,000	1,757	92.31	5.25
>5,50,000 and <= 9,50,000	9,146	663.84	7.26
>9,50,000 and <= 10,00,000	756	73.72	9.75
>10,00,000 and <=15,00,000	5,547	678.97	12.24
>15,00,000 and <= 20,00,000	3,448	598.60	17.36
>20,00,000 and <= 25,00,000	2,435	544.83	22.37
>25,00,000 and <= 50,00,000	5,782	2,047.15	35.41
>50,00,000 and <= 1,00,00,000	3,924	2,777.83	70.79
>1,00,00,000 and <=5,00,00,000	4,666	9,972.09	213.72
>5,00,00,000 and <=10,00,00,000	838	5,901.98	704.29
>10,00,00,000 and <=25,00,00,000	565	8,750.48	1,548.76
>25,00,00,000 and <=50,00,00,000	214	7,547.72	3,526.97
>50,00,00,000 and <=100,00,00,000	142	9,696.52	6,828.54
>100,00,00,000 and <=500,00,00,000	80	14,805.29	18,506.61
>500,00,00,000	11	7,058.67	64,169.72
Total	**8,85,655**	**72,201.01**	

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 2019-20)

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	7,17,495	-	-
>0 and <=1,50,000	81,661	332.48	0.41
>150,000 and <= 2,00,000	7,371	128.68	1.75
>2,00,000 and <=2,50,000	5,624	125.98	2.24
>2,50,000 and <= 3,50,000	8,425	250.51	2.97
>3,50,000 and <= 4,00,000	3,368	126.08	3.74
>4,00,000 and <= 4,50,000	2,877	122.08	4.24
>4,50,000 and <= 5,00,000	2,482	117.73	4.74
>5,00,000 and <= 5,50,000	2,253	118.20	5.25
>5,50,000 and <= 9,50,000	12,289	893.89	7.27
>9,50,000 and <= 10,00,000	1,074	104.61	9.74
>10,00,000 and <=15,00,000	7,726	946.51	12.25
>15,00,000 and <= 20,00,000	4,835	839.44	17.36
>20,00,000 and <= 25,00,000	3,444	768.59	22.32
>25,00,000 and <= 50,00,000	8,617	3,034.21	35.21
>50,00,000 and <= 1,00,00,000	5,898	4,170.85	70.72
>1,00,00,000 and <=5,00,00,000	6,961	15,129.91	217.35
>5,00,00,000 and <=10,00,00,000	1,352	9,524.83	704.50
>10,00,00,000 and <=25,00,00,000	1,020	15,937.37	1,562.49
>25,00,00,000 and <=50,00,00,000	440	15,233.43	3,462.14
>50,00,00,000 and <=100,00,00,000	225	15,650.18	6,955.64
>100,00,00,000 and <=500,00,00,000	178	37,179.36	20,887.28
>500,00,00,000	40	64,058.92	1,60,147.31
Total	**8,85,655**	**1,84,793.81**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	5,05,544	-	-
>0 and <=1,50,000	1,23,870	553.11	0.45
>150,000 and <= 2,00,000	13,299	231.19	1.74
>2,00,000 and <=2,50,000	10,817	242.24	2.24
>2,50,000 and <= 3,50,000	17,123	510.22	2.98
>3,50,000 and <= 4,00,000	6,973	261.25	3.75
>4,00,000 and <= 4,50,000	6,409	271.88	4.24
>4,50,000 and <= 5,00,000	5,950	282.42	4.75
>5,00,000 and <= 5,50,000	5,193	272.41	5.25
>5,50,000 and <= 9,50,000	30,541	2,238.21	7.33
>9,50,000 and <= 10,00,000	3,011	293.57	9.75
>10,00,000 and <=15,00,000	22,515	2,770.94	12.31
>15,00,000 and <= 20,00,000	15,611	2,708.27	17.35
>20,00,000 and <= 25,00,000	11,441	2,561.98	22.39
>25,00,000 and <= 50,00,000	31,420	11,220.83	35.71
>50,00,000 and <= 1,00,00,000	26,209	18,893.83	72.09
>1,00,00,000 and <=5,00,00,000	31,924	71,331.69	223.44
>5,00,00,000 and <=10,00,00,000	7,108	50,392.65	708.96
>10,00,00,000 and <=25,00,00,000	5,381	84,418.19	1,568.82
>25,00,00,000 and <=50,00,00,000	2,257	79,423.93	3,519.00
>50,00,00,000 and <=100,00,00,000	1,333	93,044.19	6,980.06
>100,00,00,000 and <=500,00,00,000	1,357	2,76,837.73	20,400.72
>500,00,00,000	369	8,36,465.68	2,26,684.46
Total	**8,85,655**	**15,35,226.40**	

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 2019-20)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	3,92,128	-	-
>0 and <=1,50,000	2,86,605	837.47	0.29
>150,000 and <= 2,00,000	18,187	315.91	1.74
>2,00,000 and <=2,50,000	14,073	315.06	2.24
>2,50,000 and <= 3,50,000	21,577	640.90	2.97
>3,50,000 and <= 4,00,000	8,241	308.66	3.75
>4,00,000 and <= 4,50,000	7,152	303.45	4.24
>4,50,000 and <= 5,00,000	6,331	300.47	4.75
>5,00,000 and <= 5,50,000	5,572	292.31	5.25
>5,50,000 and <= 9,50,000	29,426	2,139.18	7.27
>9,50,000 and <= 10,00,000	2,513	245.00	9.75
>10,00,000 and <=15,00,000	18,724	2,300.17	12.28
>15,00,000 and <= 20,00,000	11,671	2,023.51	17.34
>20,00,000 and <= 25,00,000	7,981	1,791.86	22.45
>25,00,000 and <= 50,00,000	18,718	6,689.42	35.74
>50,00,000 and <= 1,00,00,000	13,607	9,573.20	70.35
>1,00,00,000 and <=5,00,00,000	15,894	34,149.70	214.86
>5,00,00,000 and <=10,00,00,000	2,985	20,900.71	700.19
>10,00,00,000 and <=25,00,00,000	2,231	34,376.79	1,540.87
>25,00,00,000 and <=50,00,00,000	927	32,894.89	3,548.53
>50,00,00,000 and <=100,00,00,000	539	37,660.91	6,987.18
>100,00,00,000 and <=500,00,00,000	456	92,148.76	20,208.06
>500,00,00,000	117	1,96,892.79	1,68,284.44
Total	**8,85,655**	**4,77,101.16**	

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 2019-20)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
1	OTHERS-Share of Income from firm only.	-	11,11,990	11,11,990
2	OTHERS-Not Applicable	-	19,590	19,590
1001	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of tea	1,177	5,910	7,087
1002	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of coffee	137	299	436
1003	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of rubber	90	389	479
1004	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Market gardening and horticulture specialties	246	995	1,241
1005	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of silk worms and production of silk	14	219	233
1006	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of bees and production of honey	34	331	365
1007	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of poultry and production of eggs	618	8,824	9,442
1008	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Rearing of sheep and production of wool	18	300	318
1009	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Rearing of animals and production of animal products	160	6,035	6,195
1010	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Agricultural and animal husbandry services	4,210	34,521	38,731
1011	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Soil conservation, soil testing and soil desalination services	28	182	210
1012	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Hunting, trapping and game propagation services	11	51	62
1013	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing of timber, plantation, operation of tree nurseries and conserving of forest	242	1,222	1,464
1014	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Gathering of tendu leaves	6	292	298
1015	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Gathering of other wild growing materials	13	82	95
1016	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Forestry service activities, timber cruising, afforestation and reforestation	46	521	567
1017	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Logging service activities, transport of	19	247	266

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	logs within the forest			
1018	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Other agriculture, animal husbandry or forestry activity n.e.c	6,428	27,154	33,582
2001	FISH FARMING-Fishing on commercial basis in inland waters	55	1,315	1,370
2002	FISH FARMING-Fishing on commercial basis in ocean and coastal areas	31	2,395	2,426
2003	FISH FARMING-Fish farming	256	7,152	7,408
2004	FISH FARMING-Gathering of marine materials such as natural pearls, sponges, coral etc.	17	926	943
2005	FISH FARMING-Services related to marine and fresh water fisheries, fish hatcheries and fish farms	90	665	755
2006	FISH FARMING-Other Fish farming activity n.e.c	269	5,508	5,777
3001	MINING AND QUARRYING-Mining and agglomeration of hard coal	181	255	436
3002	MINING AND QUARRYING-Mining and agglomeration of lignite	39	144	183
3003	MINING AND QUARRYING-Extraction and agglomeration of peat	19	84	103
3004	MINING AND QUARRYING-Extraction of crude petroleum and natural gas	136	186	322
3005	MINING AND QUARRYING-Service activities incidental to oil and gas extraction excluding surveying	242	365	607
3006	MINING AND QUARRYING-Mining of uranium and thorium ores	14	19	33
3007	MINING AND QUARRYING-Mining of iron ores	202	299	501
3008	MINING AND QUARRYING-Mining of nonferrous metal ores, except uranium and thorium ores	50	98	148
3009	MINING AND QUARRYING-Mining of gemstones	19	71	90
3010	MINING AND QUARRYING-Mining of chemical and fertilizer minerals	49	246	295
3011	MINING AND QUARRYING-Mining of quarrying of abrasive materials	34	190	224

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
3012	MINING AND QUARRYING-Mining of mica, graphite and asbestos	16	62	78
3013	MINING AND QUARRYING-Quarrying of stones (marble/granite/dolomite), sand and clay	915	4,997	5,912
3014	MINING AND QUARRYING-Other mining and quarrying	1,004	3,670	4,674
3015	MINING AND QUARRYING-Mining and production of salt	94	288	382
3016	MINING AND QUARRYING-Other mining and quarrying n.e.c	1,017	3,984	5,001
4001	MANUFACTURING-Production, processing and preservation of meat and meat products	284	963	1,247
4002	MANUFACTURING-Production, processing and preservation of fish and fish products	235	441	676
4003	MANUFACTURING-Manufacture of vegetable oil, animal oil and fats	731	2,294	3,025
4004	MANUFACTURING-Processing of fruits, vegetables and edible nuts	572	2,453	3,025
4005	MANUFACTURING-Manufacture of dairy products	848	8,173	9,021
4006	MANUFACTURING-Manufacture of sugar	422	452	874
4007	MANUFACTURING-Manufacture of cocoa, chocolates and sugar confectionery	241	808	1,049
4008	MANUFACTURING-Flour milling	1,019	4,691	5,710
4009	MANUFACTURING-Rice milling	1,566	19,779	21,345
4010	MANUFACTURING-Dal milling	228	3,754	3,982
4011	MANUFACTURING-Manufacture of other grain mill products	296	1,961	2,257
4012	MANUFACTURING-Manufacture of bakery products	756	5,310	6,066
4013	MANUFACTURING-Manufacture of starch products	72	325	397

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4014	MANUFACTURING-Manufacture of animal feeds	521	2,268	2,789
4015	MANUFACTURING-Manufacture of other food products	3,693	15,161	18,854
4016	MANUFACTURING-Manufacturing of wines	160	123	283
4017	MANUFACTURING-Manufacture of beer	109	87	196
4018	MANUFACTURING-Manufacture of malt liquors	113	47	160
4019	MANUFACTURING-Distilling and blending of spirits, production of ethyl alcohol	248	138	386
4020	MANUFACTURING-Manufacture of mineral water	490	1,795	2,285
4021	MANUFACTURING-Manufacture of soft drinks	155	484	639
4022	MANUFACTURING-Manufacture of other non-alcoholic beverages	267	288	555
4023	MANUFACTURING-Manufacture of tobacco products	355	1,772	2,127
4024	MANUFACTURING-Manufacture of textiles (other than by handloom)	8,670	87,334	96,004
4025	MANUFACTURING-Manufacture of textiles using handlooms (khadi)	1,042	7,966	9,008
4026	MANUFACTURING-Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	179	1,135	1,314
4027	MANUFACTURING-Manufacture of carpet, rugs, blankets, shawls etc. by hand	85	1,420	1,505
4028	MANUFACTURING-Manufacture of wearing apparel	1,788	20,749	22,537
4029	MANUFACTURING-Tanning and dressing of leather	207	1,969	2,176
4030	MANUFACTURING-Manufacture of luggage, handbags and the like saddler and harness	208	1,327	1,535
4031	MANUFACTURING-Manufacture of footwear	734	3,764	4,498

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4032	MANUFACTURING-Manufacture of wood and wood products, cork, straw and plaiting material	684	7,438	8,122
4033	MANUFACTURING-Manufacture of paper and paper products	2,505	10,205	12,710
4034	MANUFACTURING-Publishing, printing and reproduction of recorded media	1,915	10,049	11,964
4035	MANUFACTURING-Manufacture of coke oven products	120	209	329
4036	MANUFACTURING-Manufacture of refined petroleum products	323	336	659
4037	MANUFACTURING-Processing of nuclear fuel	20	17	37
4038	MANUFACTURING-Manufacture of fertilizers and nitrogen compounds	1,013	1,114	2,127
4039	MANUFACTURING-Manufacture of plastics in primary forms and of synthetic rubber	330	1,681	2,011
4040	MANUFACTURING-Manufacture of paints, varnishes and similar coatings	717	1,736	2,453
4041	MANUFACTURING-Manufacture of pharmaceuticals, medicinal chemicals and botanical products	5,725	3,445	9,170
4042	MANUFACTURING-Manufacture of soap and detergents	282	1,482	1,764
4043	MANUFACTURING-Manufacture of other chemical products	3,683	6,155	9,838
4044	MANUFACTURING-Manufacture of man-made fibers	110	577	687
4045	MANUFACTURING-Manufacture of rubber products	1,119	3,391	4,510
4046	MANUFACTURING-Manufacture of plastic products	2,970	15,961	18,931
4047	MANUFACTURING-Manufacture of glass and glass products	347	1,060	1,407
4048	MANUFACTURING-Manufacture of cement, lime and plaster	673	1,089	1,762
4049	MANUFACTURING-Manufacture of articles of concrete, cement and plaster	396	3,004	3,400
4050	MANUFACTURING-Manufacture of Bricks	487	21,869	22,356
4051	MANUFACTURING-Manufacture of other clay and ceramic products	798	2,391	3,189
4052	MANUFACTURING-Manufacture of other non-metallic mineral products	216	881	1,097
4053	MANUFACTURING-Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	354	432	786
4054	MANUFACTURING-Manufacture of Ferro alloys	334	435	769

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4055	MANUFACTURING-Manufacture of Ingots, billets, blooms and slabs etc.	629	623	1,252
4056	MANUFACTURING-Manufacture of steel products	3,985	10,403	14,388
4057	MANUFACTURING-Manufacture of basic precious and non-ferrous metals	247	2,154	2,401
4058	MANUFACTURING-Manufacture of non-metallic mineral products	231	859	1,090
4059	MANUFACTURING-Casting of metals	857	4,318	5,175
4060	MANUFACTURING-Manufacture of fabricated metal products	1,617	10,578	12,195
4061	MANUFACTURING-Manufacture of engines and turbines	215	481	696
4062	MANUFACTURING-Manufacture of pumps and compressors	402	1,318	1,720
4063	MANUFACTURING-Manufacture of bearings and gears	276	819	1,095
4064	MANUFACTURING-Manufacture of ovens and furnaces	100	204	304
4065	MANUFACTURING-Manufacture of lifting and handling equipment	351	592	943
4066	MANUFACTURING-Manufacture of other general-purpose machinery	732	3,511	4,243
4067	MANUFACTURING-Manufacture of agricultural and forestry machinery	543	3,266	3,809
4068	MANUFACTURING-Manufacture of Machine Tools	1,809	12,426	14,235
4069	MANUFACTURING-Manufacture of machinery for metallurgy	54	216	270
4070	MANUFACTURING-Manufacture of machinery for mining, quarrying and constructions	205	496	701
4071	MANUFACTURING-Manufacture of machinery for processing of food and beverages	228	686	914
4072	MANUFACTURING-Manufacture of machinery for leather and textile	139	827	966
4073	MANUFACTURING-Manufacture of weapons and ammunition	44	60	104
4074	MANUFACTURING-Manufacture of other special purpose machinery	752	1,401	2,153
4075	MANUFACTURING-Manufacture of domestic appliances	323	1,295	1,618
4076	MANUFACTURING-Manufacture of office, accounting and computing machinery	39	126	165
4077	MANUFACTURING-Manufacture of electrical machinery and apparatus	2,124	4,334	6,458
4078	MANUFACTURING-Manufacture of Radio, Television, communication equipment and apparatus	242	253	495

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4079	MANUFACTURING-Manufacture of medical and surgical equipment	654	1,024	1,678
4080	MANUFACTURING-Manufacture of industrial process control equipment	566	1,603	2,169
4081	MANUFACTURING-Manufacture of instruments and appliances for measurements and navigation	137	269	406
4082	MANUFACTURING-Manufacture of optical instruments	50	235	285
4083	MANUFACTURING-Manufacture of watches and clocks	37	200	237
4084	MANUFACTURING-Manufacture of motor vehicles	319	248	567
4085	MANUFACTURING-Manufacture of body of motor vehicles	247	934	1,181
4086	MANUFACTURING-Manufacture of parts & accessories of motor vehicles & engines	3,160	5,363	8,523
4087	MANUFACTURING-Building & repair of ships and boats	100	283	383
4088	MANUFACTURING-Manufacture of railway locomotive and rolling stocks	115	156	271
4089	MANUFACTURING-Manufacture of aircraft and spacecraft	75	34	109
4090	MANUFACTURING-Manufacture of bicycles	81	469	550
4091	MANUFACTURING-Manufacture of other transport equipment	114	247	361
4092	MANUFACTURING-Manufacture of furniture	770	8,657	9,427
4093	MANUFACTURING-Manufacture of jewellery	1,434	36,944	38,378
4094	MANUFACTURING-Manufacture of sports goods	102	659	761
4095	MANUFACTURING-Manufacture of musical instruments	22	157	179
4096	MANUFACTURING-Manufacture of games and toys	78	430	508
4097	MANUFACTURING-Other manufacturing n.e.c.	57,781	2,66,730	3,24,511
4098	MANUFACTURING-Recycling of metal waste and scrap	175	1,247	1,422
4099	MANUFACTURING-Recycling of non-metal waste and scrap	148	974	1,122
5001	ELECTRICITY, GAS AND WATER-Production, collection and distribution of electricity	4,744	1,049	5,793
5002	ELECTRICITY, GAS AND WATER-Manufacture	261	1,501	1,762

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	and distribution of gas			
5003	ELECTRICITY, GAS AND WATER-Collection, purification and distribution of water	130	954	1,084
5004	ELECTRICITY, GAS AND WATER-Other essential commodity service n.e.c	2,196	14,419	16,615
6001	CONSTRUCTION-Site preparation works	1,936	18,231	20,167
6002	CONSTRUCTION-Building of complete constructions or parts civil contractors	18,661	1,24,439	1,43,100
6003	CONSTRUCTION-Building installation	707	2,697	3,404
6004	CONSTRUCTION-Building completion	6,486	22,240	28,726
6005	CONSTRUCTION-Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	4,738	35,609	40,347
6006	CONSTRUCTION-Construction and maintenance of power plants	717	1,884	2,601
6007	CONSTRUCTION-Construction and maintenance of industrial plants	455	3,259	3,714
6008	CONSTRUCTION-Construction and maintenance of power transmission and telecommunication lines	661	3,073	3,734
6009	CONSTRUCTION-Construction of water ways and water reservoirs	186	2,322	2,508
6010	CONSTRUCTION-Other construction activity n.e.c.	36,494	2,44,848	2,81,342
7001	REAL ESTATE AND RENTING SERVICES-Purchase, sale and letting of leased buildings(residential and nonresidential)	5,859	10,796	16,655
7002	REAL ESTATE AND RENTING SERVICES-Operating of real estate of self-owned buildings(residential and nonresidential)	3,385	5,608	8,993
7003	REAL ESTATE AND RENTING SERVICES-Developing and sub-dividing real estate into lots	9,306	14,928	24,234
7004	REAL ESTATE AND RENTING SERVICES-Real estate activities on a fee or contract basis	5,970	19,502	25,472
7005	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c	36,580	47,556	84,136
8001	RENTING OF MACHINERY-Renting of land transport equipment	183	4,584	4,767
8002	RENTING OF MACHINERY-Renting of water transport equipment	31	227	258
8003	RENTING OF MACHINERY-Renting of air transport equipment	161	145	306

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
8004	RENTING OF MACHINERY-Renting of agricultural machinery and equipment	43	1,488	1,531
8005	RENTING OF MACHINERY-Renting of construction and civil engineering machinery	226	3,147	3,373
8006	RENTING OF MACHINERY-Renting of office machinery and equipment	168	1,157	1,325
8007	RENTING OF MACHINERY-Renting of other machinery and equipment n.e.c.	393	4,437	4,830
8008	RENTING OF MACHINERY-Renting of personal and household goods n.e.c.	113	2,057	2,170
8009	RENTING OF MACHINERY-Renting of other machinery n.e.c.	637	9,048	9,685
9001	WHOLESALE AND RETAIL TRADE-Wholesale and retail sale of motor vehicles	3,322	16,925	20,247
9002	WHOLESALE AND RETAIL TRADE-Repair and maintenance of motor vehicles	481	14,730	15,211
9003	WHOLESALE AND RETAIL TRADE-Sale of motor parts and accessories wholesale and retail	1,305	24,038	25,343
9004	WHOLESALE AND RETAIL TRADE-Retail sale of automotive fuel	378	39,916	40,294
9005	WHOLESALE AND RETAIL TRADE-General commission agents, commodity brokers and auctioneers	4,107	6,92,057	6,96,164
9006	WHOLESALE AND RETAIL TRADE-Wholesale of agricultural raw material	2,263	47,496	49,759
9007	WHOLESALE AND RETAIL TRADE-Wholesale of food & beverages and tobacco	1,439	26,103	27,542
9008	WHOLESALE AND RETAIL TRADE-Wholesale of household goods	643	18,655	19,298
9009	WHOLESALE AND RETAIL TRADE-Wholesale of metals and metal ores	1,923	15,556	17,479
9010	WHOLESALE AND RETAIL TRADE-Wholesale of household goods	379	9,422	9,801
9011	WHOLESALE AND RETAIL TRADE-Wholesale of construction material	1,133	31,229	32,362
9012	WHOLESALE AND RETAIL TRADE-Wholesale of hardware and sanitary fittings	585	17,253	17,838
9013	WHOLESALE AND RETAIL TRADE-Wholesale of cotton and jute	669	7,107	7,776
9014	WHOLESALE AND RETAIL TRADE-Wholesale of raw wool and raw silk	59	1,833	1,892
9015	WHOLESALE AND RETAIL TRADE-Wholesale of other textile fibres	2,869	37,356	40,225

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
9016	WHOLESALE AND RETAIL TRADE-Wholesale of industrial chemicals	1,455	9,403	10,858
9017	WHOLESALE AND RETAIL TRADE-Wholesale of fertilizers and pesticides	838	18,804	19,642
9018	WHOLESALE AND RETAIL TRADE-Wholesale of electronic parts & equipment	3,050	22,200	25,250
9019	WHOLESALE AND RETAIL TRADE-Wholesale of other machinery, equipment and supplies	2,504	12,259	14,763
9020	WHOLESALE AND RETAIL TRADE-Wholesale of waste, scrap & materials for recycling	569	17,349	17,918
9021	WHOLESALE AND RETAIL TRADE-Retail sale of food, beverages and tobacco in specialized stores	777	28,905	29,682
9022	WHOLESALE AND RETAIL TRADE-Retail sale of other goods in specialized stores	429	25,084	25,513
9023	WHOLESALE AND RETAIL TRADE-Retail sale in non-specialized stores	694	67,308	68,002
9024	WHOLESALE AND RETAIL TRADE-Retail sale of textiles, apparel, footwear, leather goods	5,418	1,34,201	1,39,619
9025	WHOLESALE AND RETAIL TRADE-Retail sale of other household appliances	657	25,566	26,223
9026	WHOLESALE AND RETAIL TRADE-Retail sale of hardware, paint and glass	394	37,307	37,701
9027	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c	59,269	8,05,482	8,64,751
9028	WHOLESALE AND RETAIL TRADE-Retail sale of other products n.e.c	67,912	20,67,257	21,35,169
10001	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Star rated	1,808	1,919	3,727
10002	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Nonstar rated	5,556	27,114	32,670
10003	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Motels, Inns and Dharmshalas	249	1,224	1,473
10004	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Guest houses and circuit houses	380	4,154	4,534
10005	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Dormitories and hostels at educational institutions	62	887	949
10006	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Short stay accommodations n.e.c.	551	4,315	4,866
10007	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Restaurants with bars	1,458	9,201	10,659
10008	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Restaurants without bars	2,487	21,058	23,545

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
10009	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Canteens	285	11,162	11,447
10010	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Independent caterers	391	13,705	14,096
10011	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Casinos and other games of chance	43	109	152
10012	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Other hospitality services n.e.c.	5,466	18,118	23,584
11001	TRANSPORT AND LOGISTICS SERVICES-Travel agencies and tour operators	6,281	43,374	49,655
11002	TRANSPORT AND LOGISTICS SERVICES-Packers and movers	197	1,725	1,922
11003	TRANSPORT AND LOGISTICS SERVICES-Passenger land transport	542	16,575	17,117
11004	TRANSPORT AND LOGISTICS SERVICES-Air transport	362	221	583
11005	TRANSPORT AND LOGISTICS SERVICES-Transport by urban/suburban railways	56	752	808
11006	TRANSPORT AND LOGISTICS SERVICES-Inland water transport	82	335	417
11007	TRANSPORT AND LOGISTICS SERVICES-Sea and coastal water transport	333	275	608
11008	TRANSPORT AND LOGISTICS SERVICES-Freight transport by road	3,672	83,861	87,533
11009	TRANSPORT AND LOGISTICS SERVICES-Freight transport by railways	56	457	513
11010	TRANSPORT AND LOGISTICS SERVICES-Forwarding of freight	1,368	3,390	4,758
11011	TRANSPORT AND LOGISTICS SERVICES-Receiving and acceptance of freight	52	976	1,028
11012	TRANSPORT AND LOGISTICS SERVICES-Cargo handling	1,127	2,941	4,068
11013	TRANSPORT AND LOGISTICS SERVICES-Storage and warehousing	1,403	2,541	3,944
11014	TRANSPORT AND LOGISTICS SERVICES-Transport via pipelines (transport of gases, liquids, slurry and other commodities)	38	623	661
11015	TRANSPORT AND LOGISTICS SERVICES-Other Transport & Logistics services n.e.c	4,524	64,937	69,461
12001	POSTS AND TELECOMMUNICATION SERVICES-Post and courier activities	415	4,954	5,369
12002	POSTS AND TELECOMMUNICATION SERVICES-Basic telecom services	218	2,604	2,822
12003	POSTS AND TELECOMMUNICATION SERVICES-Value added telecom services	148	838	986

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
12004	POSTS AND TELECOMMUNICATION SERVICES-Maintenance of telecom network	239	580	819
12005	POSTS AND TELECOMMUNICATION SERVICES-Activities of the cable operators	451	5,452	5,903
12006	POSTS AND TELECOMMUNICATION SERVICES-Other Post & Telecommunication services n.e.c	838	4,795	5,633
13001	FINANCIAL INTERMEDIATION SERVICES-Commercial banks, saving banks and discount houses	257	4,411	4,668
13002	FINANCIAL INTERMEDIATION SERVICES-Specialised institutions granting credit	296	2,580	2,876
13003	FINANCIAL INTERMEDIATION SERVICES-Financial leasing	944	5,822	6,766
13004	FINANCIAL INTERMEDIATION SERVICES-Hire-purchase financing	409	4,870	5,279
13005	FINANCIAL INTERMEDIATION SERVICES-Housing finance activities	195	1,486	1,681
13006	FINANCIAL INTERMEDIATION SERVICES-Commercial loan activities	2,230	25,159	27,389
13007	FINANCIAL INTERMEDIATION SERVICES-Credit cards	16	148	164
13008	FINANCIAL INTERMEDIATION SERVICES-Mutual funds	270	3,842	4,112
13009	FINANCIAL INTERMEDIATION SERVICES-Chit fund	4,544	1,788	6,332
13010	FINANCIAL INTERMEDIATION SERVICES-Investment activities	15,753	58,331	74,084
13011	FINANCIAL INTERMEDIATION SERVICES-Life insurance	136	1,43,057	1,43,193
13012	FINANCIAL INTERMEDIATION SERVICES-Pension funding	6	280	286
13013	FINANCIAL INTERMEDIATION SERVICES-Non-life insurance	232	15,184	15,416
13014	FINANCIAL INTERMEDIATION SERVICES-Administration of financial markets	29	616	645
13015	FINANCIAL INTERMEDIATION SERVICES-Stock brokers, sub-brokers and related activities	4,127	23,125	27,252
13016	FINANCIAL INTERMEDIATION SERVICES-Financial advisers, mortgage advisers and brokers	1,936	24,042	25,978
13017	FINANCIAL INTERMEDIATION SERVICES-Foreign exchange services	1,652	747	2,399
13018	FINANCIAL INTERMEDIATION SERVICES-Other financial intermediation services n.e.c.	15,825	1,56,384	1,72,209

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
14001	COMPUTER AND RELATED SERVICES-Software development	21,529	12,137	33,666
14002	COMPUTER AND RELATED SERVICES-Other software consultancy	6,273	9,336	15,609
14003	COMPUTER AND RELATED SERVICES-Data processing	836	3,329	4,165
14004	COMPUTER AND RELATED SERVICES-Database activities and distribution of electronic content	698	943	1,641
14005	COMPUTER AND RELATED SERVICES-Other IT enabled services	20,833	16,871	37,704
14006	COMPUTER AND RELATED SERVICES-BPO services	2,430	1,416	3,846
14007	COMPUTER AND RELATED SERVICES-Cyber café	23	3,194	3,217
14008	COMPUTER AND RELATED SERVICES-Maintenance and repair of office, accounting and computing machinery	399	5,109	5,508
14009	COMPUTER AND RELATED SERVICES-Computer training and educational institutes	2,151	11,634	13,785
14010	COMPUTER AND RELATED SERVICES-Other computation related services n.e.c.	3,430	15,330	18,760
15001	RESEARCH AND DEVELOPMENT-Natural sciences and engineering	159	162	321
15002	RESEARCH AND DEVELOPMENT-Social sciences and humanities	45	313	358
15003	RESEARCH AND DEVELOPMENT-Other Research & Development activities n.e.c.	1,344	1,182	2,526
16001	PROFESSIONS-Legal profession	746	1,23,203	1,23,949
16002	PROFESSIONS-Accounting, book-keeping and auditing profession	1,685	1,06,998	1,08,683
16003	PROFESSIONS-Tax consultancy	987	27,333	28,320
16004	PROFESSIONS-Architectural profession	996	15,717	16,713
16005	PROFESSIONS-Engineering and technical consultancy	4,094	30,093	34,187
16006	PROFESSIONS-Advertising	2,474	8,905	11,379
16007	PROFESSIONS-Fashion designing	147	14,076	14,223
16008	PROFESSIONS-Interior decoration	671	10,173	10,844
16009	PROFESSIONS-Photography	295	16,573	16,868
16010	PROFESSIONS-Auctioneers	20	141	161

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
16011	PROFESSIONS-Business brokerage	641	65,684	66,325
16012	PROFESSIONS-Market research and public opinion polling	219	803	1,022
16013	PROFESSIONS-Business and management consultancy activities	6,637	25,055	31,692
16014	PROFESSIONS-Labour recruitment and provision of personnel	1,579	10,745	12,324
16015	PROFESSIONS-Investigation and security activities	890	2,870	3,760
16016	PROFESSIONS-Buildingcleaning and industrial cleaning activities	85	712	797
16017	PROFESSIONS-Packaging activities	87	1,301	1,388
16018	PROFESSIONS-Secretarial activities	111	3,113	3,224
16019	PROFESSIONS-Other business activities n.e.c.	16,326	4,80,988	4,97,314
17001	EDUCATION SERVICES-Primary education	568	19,457	20,025
17002	EDUCATION SERVICES-Secondary/senior secondary education	143	7,911	8,054
17003	EDUCATION SERVICES-Technical and vocational secondary/senior secondary education	629	2,996	3,625
17004	EDUCATION SERVICES-Higher education	198	3,262	3,460
17005	EDUCATION SERVICES-Education by correspondence	143	1,341	1,484
17006	EDUCATION SERVICES-Coaching centres and tuitions	2,626	1,48,752	1,51,378
17007	EDUCATION SERVICES-Other education services n.e.c.	5,903	58,862	64,765
18001	HEALTHCARE SERVICES-General hospitals	2,045	20,605	22,650
18002	HEALTHCARE SERVICES-Speciality and super speciality hospitals	1,880	6,312	8,192
18003	HEALTHCARE SERVICES-Nursing homes	1,285	14,225	15,510
18004	HEALTHCARE SERVICES-Diagnostic centres	1,386	9,693	11,079
18005	HEALTHCARE SERVICES-Pathological laboratories	307	8,370	8,677
18006	HEALTHCARE SERVICES-Independent blood banks	5	144	149
18007	HEALTHCARE SERVICES-Medical transcription	114	1,739	1,853
18008	HEALTHCARE SERVICES-Independent ambulance services	31	246	277

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
18009	HEALTHCARE SERVICES-Medical suppliers, agencies and stores	2,413	31,980	34,393
18010	HEALTHCARE SERVICES-Medical clinics	956	80,636	81,592
18011	HEALTHCARE SERVICES-Dental practice	263	18,885	19,148
18012	HEALTHCARE SERVICES-Ayurveda practice	215	6,188	6,403
18013	HEALTHCARE SERVICES-Unani practice	5	518	523
18014	HEALTHCARE SERVICES-Homeopathy practice	43	8,266	8,309
18015	HEALTHCARE SERVICES-Nurses, physiotherapists or other paramedical practitioners	135	6,468	6,603
18016	HEALTHCARE SERVICES-Veterinary hospitals and practice	21	949	970
18017	HEALTHCARE SERVICES-Medical Education	1,434	18,106	19,540
18018	HEALTHCARE SERVICES-Medical Research	82	255	337
18019	HEALTHCARE SERVICES-Practice of Alternative Medicine	15	1,104	1,119
18020	HEALTHCARE SERVICES-Other healthcare services	2,652	22,251	24,903
19001	SOCIAL AND COMMUNITY WORK-social work activities with accommodation (orphanages and homes for the aged)	68	1,098	1,166
19002	SOCIAL AND COMMUNITY WORK-social work activities without accommodation (Creches)	187	2,455	2,642
19003	SOCIAL AND COMMUNITY WORK-Industry associations, chambers of commerce	101	461	562
19004	SOCIAL AND COMMUNITY WORK-Professional organisations	331	8,220	8,551
19005	SOCIAL AND COMMUNITY WORK-Trade unions	58	2,232	2,290
19006	SOCIAL AND COMMUNITY WORK-Religious organizations	38	3,481	3,519
19007	SOCIAL AND COMMUNITY WORK-Political organisations	3	104	107
19008	SOCIAL AND COMMUNITY WORK-Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	116	3,100	3,216
19009	SOCIAL AND COMMUNITY WORK-Other Social or community service n.e.c	1,281	21,670	22,951
20001	CULTURE AND SPORT-Motion picture production	1,289	1,986	3,275

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
20002	CULTURE AND SPORT-Film distribution	481	1,175	1,656
20003	CULTURE AND SPORT-Film laboratories	57	188	245
20004	CULTURE AND SPORT-Television channel productions	266	652	918
20005	CULTURE AND SPORT-Television channels broadcast	475	1,217	1,692
20006	CULTURE AND SPORT-Video production and distribution	670	1,485	2,155
20007	CULTURE AND SPORT-Sound recording studios	109	743	852
20008	CULTURE AND SPORT-Radio recording and distribution	46	223	269
20009	CULTURE AND SPORT-Stage production and related activities	163	1,251	1,414
20010	CULTURE AND SPORT-Individual artists excluding authors	24	4,710	4,734
20011	CULTURE AND SPORT-Literary activities	23	700	723
20012	CULTURE AND SPORT-Other cultural activities n.e.c.	617	6,746	7,363
20013	CULTURE AND SPORT-Circuses and race tracks	8	44	52
20014	CULTURE AND SPORT-Video Parlours	19	391	410
20015	CULTURE AND SPORT-News agency activities	240	1,403	1,643
20016	CULTURE AND SPORT-Library and archives activities	14	120	134
20017	CULTURE AND SPORT-Museum activities	12	31	43
20018	CULTURE AND SPORT-Preservation of historical sites and buildings	14	66	80
20019	CULTURE AND SPORT-Botanical and zoological gardens	8	48	56
20020	CULTURE AND SPORT-Operation and maintenance of sports facilities	70	193	263
20021	CULTURE AND SPORT-Activities of sports and game schools	141	754	895
20022	CULTURE AND SPORT-Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	284	491	775
20023	CULTURE AND SPORT-Other sporting activities n.e.c.	567	2,937	3,504
20024	CULTURE AND SPORT-Other recreational activities n.e.c.	623	5,084	5,707

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
21001	OTHER SERVICES-Hair dressing and other beauty treatment	523	44,392	44,915
21002	OTHER SERVICES-Funeral and related activities	23	352	375
21003	OTHER SERVICES-Marriage bureaus	86	1,057	1,143
21004	OTHER SERVICES-Pet care services	80	1,131	1,211
21005	OTHER SERVICES-Sauna and steam baths, massage salons etc.	89	1,162	1,251
21006	OTHER SERVICES-Astrological and spiritualists activities	113	7,066	7,179
21007	OTHER SERVICES-Private households as employers of domestic staff	115	1,714	1,829
21008	OTHER SERVICES-Other services n.e.c.	1,99,908	24,96,151	26,96,059
22001	OTHER SERVICES-Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	68	1,459	1,527
	TOTAL	**8,82,658**	**1,17,88,323**	**1,26,70,981**