Income Tax Department

Income Tax Return Statistics

Assessment Year 2020-21

Version 1

June 2023

Document Version Control

Version	***Month***	***Remarks***
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 2023.

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Overview

Objective

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

Methodology Adopted

The methodology adopted is as under:

i. The template for statistics was prepared on the basis of previous statistics published by the Department and assessment of information available in various databases of the Income Tax Department.

ii. The statistics have been generated from e-filed returns (digitally signed, e-verified or where ITRV has been received) and paper returns captured in system.

iii. In cases where more than one return is submitted, the values in the latest return have been considered.

iv. Consistency Rules were defined (given below) to eliminate returns with inconsistent data. 6,39,42,305 e-returns were checked against consistency rules and 6,39,39,427 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	6,02,28,633
HUF	11,73,811
Firm	13,57,959
AOP/BOI	1,03,878
Companies	9,17,455
Others	1,57,691
Total	**6,39,39,427**

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	23,29,444.43	-	-			-	**23,29,444.43**
House Property Income	49,636.12	5,502.30	6,407.60	471.18	17,574.41	633.57	**80,225.18**
Business Income	12,16,586.39	21,021.46	1,43,919.65	16,333.66	15,04,368.58	21,697.49	**29,23,927.23**
Long Term Capital Gains	94,523.32	2,609.05	7,772.22	6,004.19	85,744.06	11,968.93	**2,08,621.77**
Short Term Capital Gains	13,183.36	542.21	1,884.67	3,253.69	36,680.12	3,119.79	**58,663.84**
Other Sources Income	4,76,997.00	24,703.03	10,282.08	6,513.62	2,25,999.47	15,283.76	**7,59,778.95**
Total (Addition of above)	**41,80,370.61**	**54,378.05**	**1,70,266.22**	**32,576.34**	**18,70,366.65**	**52,703.54**	**63,60,661.41**
Total Loss Setoff	-33,236.04	-705.29	-8,063.82	-5,268.90	-2,10,141.77	-7,936.35	**-2,65,352.16**
Gross Total Income	**41,47,134.58**	**53,672.76**	**1,62,202.40**	**27,307.44**	**16,60,224.88**	**44,767.19**	**60,95,309.25**
Return Income	36,53,417.72	49,550.20	1,55,345.19	25,428.29	15,07,856.29	33,039.85	**54,24,637.53**
Aggregate Tax Liability	4,00,804.80	4,991.98	52,046.95	7,015.58	3,78,744.10	6,973.69	**8,50,577.09**

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 2020-21)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	13,44,200	-	-
>0 and <=1,50,000	34,78,415	25,212.30	0.72
>150,000 and <= 2,00,000	15,52,234	27,482.55	1.77
>2,00,000 and <=2,50,000	36,18,781	84,731.64	2.34
>2,50,000 and <= 3,50,000	82,45,015	2,52,796.48	3.07
>3,50,000 and <= 4,00,000	55,49,530	2,07,782.24	3.74
>4,00,000 and <= 4,50,000	58,62,723	2,48,623.67	4.24
>4,50,000 and <= 5,00,000	66,68,140	3,18,062.51	4.77
>5,00,000 and <= 5,50,000	41,99,919	2,19,888.50	5.24
>5,50,000 and <= 9,50,000	1,49,27,210	10,40,757.63	6.97
>9,50,000 and <= 10,00,000	7,79,559	75,963.15	9.74
>10,00,000 and <=15,00,000	40,49,538	4,85,549.67	11.99
>15,00,000 and <= 20,00,000	13,80,028	2,36,530.65	17.14
>20,00,000 and <= 25,00,000	6,86,361	1,52,819.54	22.27
>25,00,000 and <= 50,00,000	10,67,041	3,60,937.88	33.83
>50,00,000 and <= 1,00,00,000	3,29,305	2,24,010.03	68.03
>1,00,00,000 and <=5,00,00,000	1,68,841	3,21,947.96	190.68
>5,00,00,000 and <=10,00,00,000	15,324	1,06,584.36	695.54
>10,00,00,000 and <=25,00,00,000	9,687	1,48,305.48	1,530.97
>25,00,00,000 and <=50,00,00,000	3,531	1,23,596.35	3,500.32
>50,00,00,000 and <=100,00,00,000	1,838	1,29,264.78	7,032.90
>100,00,00,000 and <=500,00,00,000	1,766	3,66,918.56	20,776.82
>500,00,00,000	441	9,37,543.32	2,12,594.86
Total	**6,39,39,427**	**60,95,309.25**	

Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.
4. Apart from the number of taxpayers who filed return of income as above, approximately 1.59 crore taxpayers paid taxes but did not file return for AY 2020-21.

1.2 All Taxpayers - Range of Salary Income (AY 2020-21)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	3,37,12,698	-	-
>0 and <=1,50,000	24,33,588	22,073.04	0.91
>150,000 and <= 2,00,000	14,08,099	25,261.69	1.79
>2,00,000 and <=2,50,000	16,31,673	37,555.44	2.30
>2,50,000 and <= 3,50,000	31,67,938	95,683.47	3.02
>3,50,000 and <= 4,00,000	15,32,163	57,504.12	3.75
>4,00,000 and <= 4,50,000	15,86,082	67,518.76	4.26
>4,50,000 and <= 5,00,000	15,06,851	71,700.99	4.76
>5,00,000 and <= 5,50,000	16,23,507	85,466.20	5.26
>5,50,000 and <= 9,50,000	91,80,316	6,59,762.89	7.19
>9,50,000 and <= 10,00,000	6,02,746	58,726.56	9.74
>10,00,000 and <=15,00,000	30,95,213	3,70,465.76	11.97
>15,00,000 and <= 20,00,000	10,09,588	1,72,870.07	17.12
>20,00,000 and <= 25,00,000	4,96,631	1,10,658.99	22.28
>25,00,000 and <= 50,00,000	7,15,225	2,38,439.50	33.34
>50,00,000 and <= 1,00,00,000	1,71,663	1,14,616.43	66.77
>1,00,00,000 and <=5,00,00,000	62,324	1,07,422.19	172.36
>5,00,00,000 and <=10,00,00,000	2,191	14,758.80	673.61
>10,00,00,000 and <=25,00,00,000	747	10,749.43	1,439.01
>25,00,00,000 and <=50,00,00,000	136	4,532.03	3,332.38
>50,00,00,000 and <=100,00,00,000	40	2,645.02	6,612.55
>100,00,00,000 and <=500,00,00,000	8	1,033.04	12,913.00
>500,00,00,000	-	-	
Total	**6,39,39,427**	**23,29,444.42**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (in Lakh INR)
< 0	51,01,893	-59,650.26	-1.17
= 0	5,44,65,740	-	-
>0 and <=1,50,000	22,92,786	17,327.84	0.76
>150,000 and <= 2,00,000	4,80,052	8,263.78	1.72
>2,00,000 and <=2,50,000	3,36,694	7,482.63	2.22
>2,50,000 and <= 3,50,000	4,51,182	13,265.25	2.94
>3,50,000 and <= 4,00,000	1,31,324	4,913.72	3.74
>4,00,000 and <= 4,50,000	1,13,625	4,805.67	4.23
>4,50,000 and <= 5,00,000	84,771	4,021.06	4.74
>5,00,000 and <= 5,50,000	65,878	3,444.12	5.23
>5,50,000 and <= 9,50,000	2,31,844	16,311.15	7.04
>9,50,000 and <= 10,00,000	12,920	1,259.00	9.74
>10,00,000 and <=15,00,000	76,241	9,171.40	12.03
>15,00,000 and <= 20,00,000	28,533	4,921.74	17.25
>20,00,000 and <= 25,00,000	16,261	3,626.34	22.30
>25,00,000 and <= 50,00,000	30,357	10,427.60	34.35
>50,00,000 and <= 1,00,00,000	12,282	8,405.78	68.44
>1,00,00,000 and <=5,00,00,000	6,364	11,654.61	183.13
>5,00,00,000 and <=10,00,00,000	428	2,878.88	672.64
>10,00,00,000 and <=25,00,00,000	186	2,674.10	1,437.69
>25,00,00,000 and <=50,00,00,000	33	1,137.05	3,445.61
>50,00,00,000 and <=100,00,00,000	24	1,604.65	6,686.04
>100,00,00,000 and <=500,00,00,000	8	1,376.98	17,212.25
>500,00,00,000	1	902.11	90,211.00
Total	**6,39,39,427**	**80,225.20**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	
= 0	3,58,22,711	-	-
>0 and <=1,50,000	31,90,433	22,979.82	0.72
>150,000 and <= 2,00,000	12,17,910	21,452.49	1.76
>2,00,000 and <=2,50,000	24,40,195	56,792.53	2.33
>2,50,000 and <= 3,50,000	50,38,121	1,54,570.15	3.07
>3,50,000 and <= 4,00,000	32,59,210	1,22,002.69	3.74
>4,00,000 and <= 4,50,000	31,82,657	1,34,699.68	4.23
>4,50,000 and <= 5,00,000	34,59,304	1,64,915.51	4.77
>5,00,000 and <= 5,50,000	14,71,048	76,975.10	5.23
>5,50,000 and <= 9,50,000	33,75,833	2,27,457.62	6.74
>9,50,000 and <= 10,00,000	1,27,466	12,433.35	9.75
>10,00,000 and <=15,00,000	6,04,078	72,553.17	12.01
>15,00,000 and <= 20,00,000	2,28,711	39,309.63	17.19
>20,00,000 and <= 25,00,000	1,22,050	27,244.30	22.32
>25,00,000 and <= 50,00,000	2,11,796	73,513.86	34.71
>50,00,000 and <= 1,00,00,000	96,690	67,896.14	70.22
>1,00,00,000 and <=5,00,00,000	68,987	1,42,239.89	206.18
>5,00,00,000 and <=10,00,00,000	9,651	67,529.66	699.72
>10,00,00,000 and <=25,00,00,000	6,735	1,04,447.43	1,550.82
>25,00,00,000 and <=50,00,00,000	2,674	93,600.25	3,500.38
>50,00,00,000 and <=100,00,00,000	1,400	98,688.88	7,049.21
>100,00,00,000 and <=500,00,00,000	1,385	2,88,236.16	20,811.28
>500,00,00,000	382	8,54,388.95	2,23,662.03
Total	**6,39,39,427**	**29,23,927.26**	

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 2020-21)

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	6,29,71,036	-	-
>0 and <=1,50,000	6,09,992	2,245.23	0.37
>150,000 and <= 2,00,000	44,056	766.06	1.74
>2,00,000 and <=2,50,000	35,294	791.73	2.24
>2,50,000 and <= 3,50,000	52,107	1,546.51	2.97
>3,50,000 and <= 4,00,000	18,247	682.06	3.74
>4,00,000 and <= 4,50,000	14,507	615.41	4.24
>4,50,000 and <= 5,00,000	12,718	604.13	4.75
>5,00,000 and <= 5,50,000	9,935	521.17	5.25
>5,50,000 and <= 9,50,000	50,545	3,658.02	7.24
>9,50,000 and <= 10,00,000	4,344	423.55	9.75
>10,00,000 and <=15,00,000	29,587	3,626.75	12.26
>15,00,000 and <= 20,00,000	17,571	3,043.74	17.32
>20,00,000 and <= 25,00,000	11,590	2,590.80	22.35
>25,00,000 and <= 50,00,000	27,389	9,594.73	35.03
>50,00,000 and <= 1,00,00,000	14,523	10,200.59	70.24
>1,00,00,000 and <=5,00,00,000	12,582	25,545.98	203.04
>5,00,00,000 and <=10,00,00,000	1,567	10,996.50	701.75
>10,00,00,000 and <=25,00,00,000	1,019	15,737.95	1,544.45
>25,00,00,000 and <=50,00,00,000	387	13,584.58	3,510.23
>50,00,00,000 and <=100,00,00,000	201	14,457.27	7,192.67
>100,00,00,000 and <=500,00,00,000	187	36,947.91	19,758.24
>500,00,00,000	43	50,441.10	1,17,304.88
Total	**6,39,39,427**	**2,08,621.77**	

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 2020-21)

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	6,28,23,366	-	-
>0 and <=1,50,000	9,64,991	2,339.18	0.24
>150,000 and <= 2,00,000	28,685	497.82	1.74
>2,00,000 and <=2,50,000	20,004	447.88	2.24
>2,50,000 and <= 3,50,000	25,598	758.09	2.96
>3,50,000 and <= 4,00,000	8,546	319.98	3.74
>4,00,000 and <= 4,50,000	7,136	302.72	4.24
>4,50,000 and <= 5,00,000	5,999	285.20	4.75
>5,00,000 and <= 5,50,000	4,703	246.83	5.25
>5,50,000 and <= 9,50,000	19,745	1,411.07	7.15
>9,50,000 and <= 10,00,000	1,378	134.47	9.76
>10,00,000 and <=15,00,000	8,571	1,043.95	12.18
>15,00,000 and <= 20,00,000	4,285	739.67	17.26
>20,00,000 and <= 25,00,000	2,719	608.20	22.37
>25,00,000 and <= 50,00,000	5,736	1,996.38	34.80
>50,00,000 and <= 1,00,00,000	3,301	2,312.90	70.07
>1,00,00,000 and <=5,00,00,000	3,357	7,058.96	210.28
>5,00,00,000 and <=10,00,00,000	574	4,035.11	702.98
>10,00,00,000 and <=25,00,00,000	418	6,519.70	1,559.74
>25,00,00,000 and <=50,00,00,000	167	5,798.26	3,472.01
>50,00,00,000 and <=100,00,00,000	79	5,539.46	7,011.97
>100,00,00,000 and <=500,00,00,000	66	12,923.50	19,581.06
>500,00,00,000	3	3,344.50	1,11,483.33
Total	**6,39,39,427**	**58,663.83**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	2,54,53,921	-	-
>0 and <=1,50,000	2,85,84,270	89,967.10	0.31
>150,000 and <= 2,00,000	20,34,806	35,440.88	1.74
>2,00,000 and <=2,50,000	17,81,922	40,412.35	2.27
>2,50,000 and <= 3,50,000	24,02,850	71,375.17	2.97
>3,50,000 and <= 4,00,000	8,53,642	31,888.08	3.74
>4,00,000 and <= 4,50,000	6,37,982	27,026.19	4.24
>4,50,000 and <= 5,00,000	5,79,616	27,584.78	4.76
>5,00,000 and <= 5,50,000	3,09,169	16,169.57	5.23
>5,50,000 and <= 9,50,000	8,43,563	58,327.75	6.91
>9,50,000 and <= 10,00,000	40,498	3,946.92	9.75
>10,00,000 and <=15,00,000	2,07,234	24,840.35	11.99
>15,00,000 and <= 20,00,000	73,618	12,638.81	17.17
>20,00,000 and <= 25,00,000	35,494	7,895.09	22.24
>25,00,000 and <= 50,00,000	56,167	19,114.42	34.03
>50,00,000 and <= 1,00,00,000	22,015	15,137.63	68.76
>1,00,00,000 and <=5,00,00,000	16,706	34,023.20	203.66
>5,00,00,000 and <=10,00,00,000	2,608	18,338.41	703.16
>10,00,00,000 and <=25,00,00,000	1,801	27,851.77	1,546.46
>25,00,00,000 and <=50,00,00,000	707	24,902.71	3,522.31
>50,00,00,000 and <=100,00,00,000	417	29,158.92	6,992.55
>100,00,00,000 and <=500,00,00,000	361	72,911.45	20,197.08
>500,00,00,000	60	70,827.42	1,18,045.70
Total	**6,39,39,427**	**7,59,778.97**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0			-
= 0	5,12,41,698	-	-
>0 and <=1,50,000	1,00,50,626	27,038.79	0.27
>150,000 and <= 2,00,000	5,24,290	9,109.27	1.74
>2,00,000 and <=2,50,000	4,13,207	9,298.23	2.25
>2,50,000 and <= 3,50,000	5,31,619	15,710.49	2.96
>3,50,000 and <= 4,00,000	1,81,411	6,784.36	3.74
>4,00,000 and <= 4,50,000	1,41,883	6,015.84	4.24
>4,50,000 and <= 5,00,000	1,17,457	5,571.98	4.74
>5,00,000 and <= 5,50,000	90,497	4,743.09	5.24
>5,50,000 and <= 9,50,000	3,49,749	24,777.90	7.08
>9,50,000 and <= 10,00,000	22,004	2,144.62	9.75
>10,00,000 and <=15,00,000	1,22,519	14,786.18	12.07
>15,00,000 and <= 20,00,000	50,563	8,693.70	17.19
>20,00,000 and <= 25,00,000	26,305	5,857.95	22.27
>25,00,000 and <= 50,00,000	43,831	14,993.31	34.21
>50,00,000 and <= 1,00,00,000	17,835	12,204.40	68.43
>1,00,00,000 and <=5,00,00,000	11,231	22,021.94	196.08
>5,00,00,000 and <=10,00,00,000	1,324	9,246.74	698.39
>10,00,00,000 and <=25,00,00,000	813	12,489.88	1,536.27
>25,00,00,000 and <=50,00,00,000	273	9,626.76	3,526.29
>50,00,00,000 and <=100,00,00,000	164	11,298.76	6,889.49
>100,00,00,000 and <=500,00,00,000	112	20,711.83	18,492.71
>500,00,00,000	16	11,354.45	70,965.31
Total	**6,39,39,427**	**2,64,480.47**	

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 2020-21)

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	6,16,10,111	-	-
>0 and <=1,50,000	14,21,403	8,198.70	0.58
>150,000 and <= 2,00,000	6,62,424	12,671.68	1.91
>2,00,000 and <=2,50,000	37,137	819.04	2.21
>2,50,000 and <= 3,50,000	38,789	1,147.88	2.96
>3,50,000 and <= 4,00,000	13,814	517.07	3.74
>4,00,000 and <= 4,50,000	11,842	502.40	4.24
>4,50,000 and <= 5,00,000	10,111	480.14	4.75
>5,00,000 and <= 5,50,000	8,326	436.57	5.24
>5,50,000 and <= 9,50,000	40,533	2,924.65	7.22
>9,50,000 and <= 10,00,000	3,146	306.65	9.75
>10,00,000 and <=15,00,000	21,057	2,573.66	12.22
>15,00,000 and <= 20,00,000	11,787	2,037.76	17.29
>20,00,000 and <= 25,00,000	7,611	1,701.02	22.35
>25,00,000 and <= 50,00,000	17,151	6,000.87	34.99
>50,00,000 and <= 1,00,00,000	10,003	7,009.06	70.07
>1,00,00,000 and <=5,00,00,000	10,113	21,504.39	212.64
>5,00,00,000 and <=10,00,00,000	1,755	12,360.83	704.32
>10,00,00,000 and <=25,00,00,000	1,258	19,727.04	1,568.13
>25,00,00,000 and <=50,00,00,000	502	17,621.09	3,510.18
>50,00,00,000 and <=100,00,00,000	272	19,095.11	7,020.26
>100,00,00,000 and <=500,00,00,000	228	47,855.60	20,989.30
>500,00,00,000	54	79,860.93	1,47,890.61
Total	**6,39,39,427**	**2,65,352.14**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	16,89,454	-	-
>0 and <=1,50,000	38,07,572	29,355.01	0.77
>150,000 and <= 2,00,000	19,65,501	34,831.16	1.77
>2,00,000 and <=2,50,000	43,96,516	1,02,210.69	2.32
>2,50,000 and <= 3,50,000	1,07,33,272	3,28,981.12	3.07
>3,50,000 and <= 4,00,000	67,83,328	2,54,004.74	3.74
>4,00,000 and <= 4,50,000	70,94,061	3,01,099.58	4.24
>4,50,000 and <= 5,00,000	1,10,64,812	5,31,900.66	4.81
>5,00,000 and <= 5,50,000	21,00,753	1,09,869.58	5.23
>5,50,000 and <= 9,50,000	80,40,465	5,72,096.19	7.12
>9,50,000 and <= 10,00,000	5,27,986	51,482.39	9.75
>10,00,000 and <=15,00,000	27,15,456	3,26,593.38	12.03
>15,00,000 and <= 20,00,000	10,39,338	1,78,812.70	17.20
>20,00,000 and <= 25,00,000	5,63,720	1,25,596.60	22.28
>25,00,000 and <= 50,00,000	9,29,765	3,17,565.47	34.16
>50,00,000 and <= 1,00,00,000	2,95,207	2,03,838.51	69.05
>1,00,00,000 and <=5,00,00,000	1,60,875	3,09,422.15	192.34
>5,00,00,000 and <=10,00,00,000	14,771	1,02,863.81	696.39
>10,00,00,000 and <=25,00,00,000	9,397	1,44,016.31	1,532.58
>25,00,00,000 and <=50,00,00,000	3,360	1,17,780.41	3,505.37
>50,00,00,000 and <=100,00,00,000	1,734	1,22,127.02	7,043.08
>100,00,00,000 and <=500,00,00,000	1,682	3,47,842.32	20,680.28
>500,00,00,000	402	8,12,347.73	2,02,076.55
Total	**6,39,39,427**	**54,24,637.53**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	4,30,18,614	-	-
>0 and <=1,50,000	1,58,63,086	70,312.67	0.44
>150,000 and <= 2,00,000	9,90,446	17,172.46	1.73
>2,00,000 and <=2,50,000	6,89,714	15,421.57	2.24
>2,50,000 and <= 3,50,000	8,81,632	26,049.18	2.95
>3,50,000 and <= 4,00,000	3,05,012	11,412.49	3.74
>4,00,000 and <= 4,50,000	2,49,016	10,563.06	4.24
>4,50,000 and <= 5,00,000	2,08,490	9,890.29	4.74
>5,00,000 and <= 5,50,000	1,74,678	9,159.33	5.24
>5,50,000 and <= 9,50,000	7,54,560	53,866.86	7.14
>9,50,000 and <= 10,00,000	50,401	4,911.82	9.75
>10,00,000 and <=15,00,000	2,88,681	34,527.55	11.96
>15,00,000 and <= 20,00,000	1,24,864	21,840.84	17.49
>20,00,000 and <= 25,00,000	81,882	18,260.33	22.30
>25,00,000 and <= 50,00,000	1,44,511	49,531.94	34.28
>50,00,000 and <= 1,00,00,000	61,091	41,696.29	68.25
>1,00,00,000 and <=5,00,00,000	42,922	84,139.17	196.03
>5,00,00,000 and <=10,00,00,000	4,831	33,419.72	691.78
>10,00,00,000 and <=25,00,00,000	2,901	44,131.52	1,521.25
>25,00,00,000 and <=50,00,00,000	1,040	36,107.08	3,471.83
>50,00,00,000 and <=100,00,00,000	530	36,595.26	6,904.77
>100,00,00,000 and <=500,00,00,000	441	85,939.72	19,487.46
>500,00,00,000	84	1,35,627.94	1,61,461.83
Total	**6,39,39,427**	**8,50,577.09**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	2,96,059	-	-
>0 and <=1,50,000	25,79,137	20,830.98	0.81
>150,000 and <= 2,00,000	14,18,043	25,137.23	1.77
>2,00,000 and <=2,50,000	32,93,461	77,059.73	2.34
>2,50,000 and <= 3,50,000	79,50,602	2,44,213.76	3.07
>3,50,000 and <= 4,00,000	54,54,517	2,04,218.34	3.74
>4,00,000 and <= 4,50,000	57,78,171	2,45,039.38	4.24
>4,50,000 and <= 5,00,000	65,86,783	3,14,180.10	4.77
>5,00,000 and <= 5,50,000	41,40,322	2,16,772.47	5.24
>5,50,000 and <= 9,50,000	1,46,77,814	10,22,936.29	6.97
>9,50,000 and <= 10,00,000	7,60,231	74,077.97	9.74
>10,00,000 and <=15,00,000	39,32,204	4,71,346.84	11.99
>15,00,000 and <= 20,00,000	13,24,215	2,26,891.29	17.13
>20,00,000 and <= 25,00,000	6,51,402	1,45,015.98	22.26
>25,00,000 and <= 50,00,000	9,86,570	3,32,552.06	33.71
>50,00,000 and <= 1,00,00,000	2,75,039	1,85,139.96	67.31
>1,00,00,000 and <=5,00,00,000	1,15,349	2,05,788.03	178.40
>5,00,00,000 and <=10,00,00,000	5,433	37,129.28	683.40
>10,00,00,000 and <=25,00,00,000	2,426	35,863.49	1,478.30
>25,00,00,000 and <=50,00,00,000	514	17,576.84	3,419.62
>50,00,00,000 and <=100,00,00,000	203	14,289.08	7,038.96
>100,00,00,000 and <=500,00,00,000	126	21,489.05	17,054.80
>500,00,00,000	12	9,586.44	79,887.00
Total	**6,02,28,633**	**41,47,134.59**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	3,00,01,904	-	-
>0 and <=1,50,000	24,33,588	22,073.04	0.91
>150,000 and <= 2,00,000	14,08,099	25,261.69	1.79
>2,00,000 and <=2,50,000	16,31,673	37,555.44	2.30
>2,50,000 and <= 3,50,000	31,67,938	95,683.47	3.02
>3,50,000 and <= 4,00,000	15,32,163	57,504.12	3.75
>4,00,000 and <= 4,50,000	15,86,082	67,518.76	4.26
>4,50,000 and <= 5,00,000	15,06,851	71,700.99	4.76
>5,00,000 and <= 5,50,000	16,23,507	85,466.20	5.26
>5,50,000 and <= 9,50,000	91,80,316	6,59,762.89	7.19
>9,50,000 and <= 10,00,000	6,02,746	58,726.56	9.74
>10,00,000 and <=15,00,000	30,95,213	3,70,465.76	11.97
>15,00,000 and <= 20,00,000	10,09,588	1,72,870.07	17.12
>20,00,000 and <= 25,00,000	4,96,631	1,10,658.99	22.28
>25,00,000 and <= 50,00,000	7,15,225	2,38,439.50	33.34
>50,00,000 and <= 1,00,00,000	1,71,663	1,14,616.43	66.77
>1,00,00,000 and <=5,00,00,000	62,324	1,07,422.19	172.36
>5,00,00,000 and <=10,00,00,000	2,191	14,758.80	673.61
>10,00,00,000 and <=25,00,00,000	747	10,749.43	1,439.01
>25,00,00,000 and <=50,00,00,000	136	4,532.03	3,332.38
>50,00,00,000 and <=100,00,00,000	40	2,645.02	6,612.55
>100,00,00,000 and <=500,00,00,000	8	1,033.04	12,913.00
>500,00,00,000	-	-	-
Total	**6,02,28,633**	**23,29,444.42**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	51,01,566	-59,646.98	-1.17
= 0	5,09,85,881	-	-
>0 and <=1,50,000	22,12,106	16,704.21	0.76
>150,000 and <= 2,00,000	4,59,645	7,911.71	1.72
>2,00,000 and <=2,50,000	3,17,815	7,058.49	2.22
>2,50,000 and <= 3,50,000	4,27,149	12,554.74	2.94
>3,50,000 and <= 4,00,000	1,23,374	4,615.76	3.74
>4,00,000 and <= 4,50,000	1,05,925	4,479.86	4.23
>4,50,000 and <= 5,00,000	79,120	3,752.99	4.74
>5,00,000 and <= 5,50,000	60,710	3,173.70	5.23
>5,50,000 and <= 9,50,000	2,08,694	14,653.61	7.02
>9,50,000 and <= 10,00,000	11,403	1,111.13	9.74
>10,00,000 and <=15,00,000	65,766	7,903.33	12.02
>15,00,000 and <= 20,00,000	23,568	4,063.06	17.24
>20,00,000 and <= 25,00,000	12,987	2,894.09	22.28
>25,00,000 and <= 50,00,000	22,451	7,643.72	34.05
>50,00,000 and <= 1,00,00,000	7,539	5,102.87	67.69
>1,00,00,000 and <=5,00,00,000	2,825	4,759.40	168.47
>5,00,00,000 and <=10,00,00,000	84	547.75	652.08
>10,00,00,000 and <=25,00,00,000	24	327.46	1,364.42
>25,00,00,000 and <=50,00,00,000	1	25.22	2,522.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**6,02,28,633**	**49,636.12**	

Notes

1. House Property Income is the income under the head “Income from house property” as computed in the return of income
2. The “Sum of House Property Income” is the sum of House Property Income of all returns within the value range slab.
3. 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. 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.

2.4 Individual-Range of Business Income (AY 2020-21)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	3,40,99,899	-	-
>0 and <=1,50,000	23,82,705	18,982.17	0.80
>150,000 and <= 2,00,000	10,99,222	19,377.87	1.76
>2,00,000 and <=2,50,000	22,37,052	52,070.53	2.33
>2,50,000 and <= 3,50,000	48,74,601	1,49,731.68	3.07
>3,50,000 and <= 4,00,000	32,00,816	1,19,813.01	3.74
>4,00,000 and <= 4,50,000	31,33,309	1,32,605.33	4.23
>4,50,000 and <= 5,00,000	34,13,002	1,62,710.37	4.77
>5,00,000 and <= 5,50,000	14,37,525	75,219.28	5.23
>5,50,000 and <= 9,50,000	32,22,804	2,16,430.32	6.72
>9,50,000 and <= 10,00,000	1,14,683	11,186.76	9.75
>10,00,000 and <=15,00,000	5,24,408	62,843.07	11.98
>15,00,000 and <= 20,00,000	1,84,191	31,608.43	17.16
>20,00,000 and <= 25,00,000	92,756	20,696.56	22.31
>25,00,000 and <= 50,00,000	1,41,009	48,500.37	34.40
>50,00,000 and <= 1,00,00,000	47,892	32,972.32	68.85
>1,00,00,000 and <=5,00,00,000	21,225	38,388.66	180.87
>5,00,00,000 and <=10,00,00,000	956	6,649.47	695.55
>10,00,00,000 and <=25,00,00,000	433	6,353.45	1,467.31
>25,00,00,000 and <=50,00,00,000	87	3,025.53	3,477.62
>50,00,00,000 and <=100,00,00,000	34	2,504.30	7,365.59
>100,00,00,000 and <=500,00,00,000	23	4,289.44	18,649.74
>500,00,00,000	1	627.46	62,746.00
Total	**6,02,28,633**	**12,16,586.38**	

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 2020-21)

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	5,93,25,722	-	-
>0 and <=1,50,000	5,74,531	2,113.85	0.37
>150,000 and <= 2,00,000	41,474	721.23	1.74
>2,00,000 and <=2,50,000	33,148	743.55	2.24
>2,50,000 and <= 3,50,000	49,412	1,466.57	2.97
>3,50,000 and <= 4,00,000	17,287	646.11	3.74
>4,00,000 and <= 4,50,000	13,685	580.45	4.24
>4,50,000 and <= 5,00,000	11,991	569.67	4.75
>5,00,000 and <= 5,50,000	9,268	486.23	5.25
>5,50,000 and <= 9,50,000	47,105	3,407.34	7.23
>9,50,000 and <= 10,00,000	3,972	387.28	9.75
>10,00,000 and <=15,00,000	27,193	3,332.41	12.25
>15,00,000 and <= 20,00,000	15,991	2,770.07	17.32
>20,00,000 and <= 25,00,000	10,453	2,337.13	22.36
>25,00,000 and <= 50,00,000	24,312	8,493.41	34.94
>50,00,000 and <= 1,00,00,000	12,159	8,522.92	70.10
>1,00,00,000 and <=5,00,00,000	9,322	18,287.69	196.18
>5,00,00,000 and <=10,00,00,000	870	6,102.42	701.43
>10,00,00,000 and <=25,00,00,000	485	7,341.12	1,513.63
>25,00,00,000 and <=50,00,00,000	124	4,177.92	3,369.29
>50,00,00,000 and <=100,00,00,000	62	4,386.82	7,075.52
>100,00,00,000 and <=500,00,00,000	58	10,312.41	17,780.02
>500,00,00,000	9	7,336.72	81,519.11
Total	**6,02,28,633**	**94,523.32**	

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 2020-21)

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	5,92,10,558	-	-
>0 and <=1,50,000	8,95,487	2,134.02	0.24
>150,000 and <= 2,00,000	25,565	443.74	1.74
>2,00,000 and <=2,50,000	17,531	392.18	2.24
>2,50,000 and <= 3,50,000	22,524	666.94	2.96
>3,50,000 and <= 4,00,000	7,496	280.56	3.74
>4,00,000 and <= 4,50,000	6,137	260.41	4.24
>4,50,000 and <= 5,00,000	5,136	244.18	4.75
>5,00,000 and <= 5,50,000	4,070	213.62	5.25
>5,50,000 and <= 9,50,000	16,058	1,143.95	7.12
>9,50,000 and <= 10,00,000	1,051	102.60	9.76
>10,00,000 and <=15,00,000	6,536	793.70	12.14
>15,00,000 and <= 20,00,000	2,968	511.55	17.24
>20,00,000 and <= 25,00,000	1,797	401.14	22.32
>25,00,000 and <= 50,00,000	3,312	1,138.33	34.37
>50,00,000 and <= 1,00,00,000	1,396	954.92	68.40
>1,00,00,000 and <=5,00,00,000	898	1,677.78	186.84
>5,00,00,000 and <=10,00,00,000	63	435.20	690.79
>10,00,00,000 and <=25,00,00,000	35	538.36	1,538.17
>25,00,00,000 and <=50,00,00,000	8	258.54	3,231.75
>50,00,00,000 and <=100,00,00,000	6	421.69	7,028.17
>100,00,00,000 and <=500,00,00,000	1	169.95	16,995.00
>500,00,00,000	-	-	-
Total	**6,02,28,633**	**13,183.36**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	2,32,77,939	-	-
>0 and <=1,50,000	2,77,19,835	86,788.79	0.31
>150,000 and <= 2,00,000	19,41,547	33,811.83	1.74
>2,00,000 and <=2,50,000	16,39,004	37,093.48	2.26
>2,50,000 and <= 3,50,000	22,71,911	67,542.48	2.97
>3,50,000 and <= 4,00,000	8,11,707	30,317.19	3.73
>4,00,000 and <= 4,50,000	6,04,002	25,586.01	4.24
>4,50,000 and <= 5,00,000	5,48,973	26,125.81	4.76
>5,00,000 and <= 5,50,000	2,86,898	15,004.63	5.23
>5,50,000 and <= 9,50,000	7,58,759	52,324.94	6.90
>9,50,000 and <= 10,00,000	34,788	3,389.87	9.74
>10,00,000 and <=15,00,000	1,76,437	21,144.21	11.98
>15,00,000 and <= 20,00,000	61,458	10,544.42	17.16
>20,00,000 and <= 25,00,000	28,870	6,419.57	22.24
>25,00,000 and <= 50,00,000	43,005	14,530.01	33.79
>50,00,000 and <= 1,00,00,000	14,267	9,689.14	67.91
>1,00,00,000 and <=5,00,00,000	7,935	14,938.54	188.26
>5,00,00,000 and <=10,00,00,000	744	5,129.31	689.42
>10,00,00,000 and <=25,00,00,000	395	6,014.64	1,522.69
>25,00,00,000 and <=50,00,00,000	89	3,098.18	3,481.10
>50,00,00,000 and <=100,00,00,000	48	3,281.01	6,835.44
>100,00,00,000 and <=500,00,00,000	20	2,837.92	14,189.60
>500,00,00,000	2	1,385.02	69,251.00
Total	**6,02,28,633**	**4,76,997.00**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	97	-2.92	-3.01
>0 and <=1,50,000	4,87,70,572	-	-
>150,000 and <= 2,00,000	92,91,169	24,432.69	0.26
>2,00,000 and <=2,50,000	4,51,515	7,839.00	1.74
>2,50,000 and <= 3,50,000	3,31,966	7,441.22	2.24
>3,50,000 and <= 4,00,000	4,39,449	12,992.40	2.96
>4,00,000 and <= 4,50,000	1,50,063	5,611.46	3.74
>4,50,000 and <= 5,00,000	1,16,951	4,958.37	4.24
>5,00,000 and <= 5,50,000	96,262	4,565.69	4.74
>5,50,000 and <= 9,50,000	74,304	3,894.48	5.24
>9,50,000 and <= 10,00,000	2,83,640	20,073.58	7.08
>10,00,000 and <=15,00,000	17,565	1,711.69	9.74
>15,00,000 and <= 20,00,000	97,129	11,721.88	12.07
>20,00,000 and <= 25,00,000	39,644	6,814.27	17.19
>25,00,000 and <= 50,00,000	20,150	4,486.70	22.27
>50,00,000 and <= 1,00,00,000	31,831	10,825.09	34.01
>1,00,00,000 and <=5,00,00,000	11,183	7,556.30	67.57
>5,00,00,000 and <=10,00,00,000	4,789	8,426.38	175.95
>10,00,00,000 and <=25,00,00,000	252	1,667.48	661.70
>25,00,00,000 and <=50,00,00,000	84	1,202.76	1,431.86
>50,00,00,000 and <=100,00,00,000	9	285.05	3,167.22
>100,00,00,000 and <=500,00,00,000	7	488.08	6,972.57
>500,00,00,000	2	348.21	17,410.50
Total	**6,02,28,633**	**1,47,339.86**	

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 2020-21)

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	5,82,63,488	-	-
>0 and <=1,50,000	12,07,395	7,439.92	0.62
>150,000 and <= 2,00,000	6,46,106	12,386.15	1.92
>2,00,000 and <=2,50,000	25,342	554.87	2.19
>2,50,000 and <= 3,50,000	21,750	641.70	2.95
>3,50,000 and <= 4,00,000	7,253	271.36	3.74
>4,00,000 and <= 4,50,000	6,067	257.38	4.24
>4,50,000 and <= 5,00,000	5,182	246.06	4.75
>5,00,000 and <= 5,50,000	4,079	213.77	5.24
>5,50,000 and <= 9,50,000	18,411	1,318.88	7.16
>9,50,000 and <= 10,00,000	1,305	127.19	9.75
>10,00,000 and <=15,00,000	8,233	1,000.58	12.15
>15,00,000 and <= 20,00,000	4,000	690.17	17.25
>20,00,000 and <= 25,00,000	2,333	520.49	22.31
>25,00,000 and <= 50,00,000	4,425	1,520.71	34.37
>50,00,000 and <= 1,00,00,000	1,931	1,326.69	68.70
>1,00,00,000 and <=5,00,00,000	1,189	2,229.58	187.52
>5,00,00,000 and <=10,00,00,000	90	610.08	677.87
>10,00,00,000 and <=25,00,00,000	38	549.68	1,446.53
>25,00,00,000 and <=50,00,00,000	10	351.80	3,518.00
>50,00,00,000 and <=100,00,00,000	4	246.51	6,162.75
>100,00,00,000 and <=500,00,00,000	1	102.50	10,250.00
>500,00,00,000	1	629.97	62,997.00
Total	**6,02,28,633**	**33,236.04**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	5,47,875	-	-
>0 and <=1,50,000	29,50,537	25,000.84	0.85
>150,000 and <= 2,00,000	18,27,626	32,417.66	1.77
>2,00,000 and <=2,50,000	40,09,025	93,037.05	2.32
>2,50,000 and <= 3,50,000	1,04,66,070	3,21,099.74	3.07
>3,50,000 and <= 4,00,000	66,98,252	2,50,821.75	3.74
>4,00,000 and <= 4,50,000	70,16,765	2,97,814.36	4.24
>4,50,000 and <= 5,00,000	1,09,77,527	5,27,721.01	4.81
>5,00,000 and <= 5,50,000	20,48,270	1,07,124.11	5.23
>5,50,000 and <= 9,50,000	78,28,942	5,56,869.87	7.11
>9,50,000 and <= 10,00,000	5,08,784	49,607.75	9.75
>10,00,000 and <=15,00,000	26,14,575	3,14,363.18	12.02
>15,00,000 and <= 20,00,000	9,88,217	1,69,983.30	17.20
>20,00,000 and <= 25,00,000	5,31,115	1,18,315.64	22.28
>25,00,000 and <= 50,00,000	8,53,346	2,90,567.39	34.05
>50,00,000 and <= 1,00,00,000	2,43,404	1,66,648.50	68.47
>1,00,00,000 and <=5,00,00,000	1,09,786	1,98,177.36	180.51
>5,00,00,000 and <=10,00,00,000	5,275	36,220.31	686.64
>10,00,00,000 and <=25,00,00,000	2,400	35,520.63	1,480.03
>25,00,00,000 and <=50,00,00,000	504	17,257.53	3,424.11
>50,00,00,000 and <=100,00,00,000	203	14,291.59	7,040.19
>100,00,00,000 and <=500,00,00,000	124	21,493.10	17,333.15
>500,00,00,000	11	9,065.03	82,409.36
Total	**6,02,28,633**	**36,53,417.70**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	4,14,04,049	-	-
>0 and <=1,50,000	1,42,87,754	65,772.08	0.46
>150,000 and <= 2,00,000	9,18,204	15,919.57	1.73
>2,00,000 and <=2,50,000	6,37,965	14,263.76	2.24
>2,50,000 and <= 3,50,000	8,08,982	23,896.18	2.95
>3,50,000 and <= 4,00,000	2,78,811	10,431.72	3.74
>4,00,000 and <= 4,50,000	2,28,013	9,672.20	4.24
>4,50,000 and <= 5,00,000	1,90,479	9,035.86	4.74
>5,00,000 and <= 5,50,000	1,59,481	8,362.57	5.24
>5,50,000 and <= 9,50,000	6,80,696	48,538.24	7.13
>9,50,000 and <= 10,00,000	44,603	4,346.60	9.75
>10,00,000 and <=15,00,000	2,47,767	29,521.46	11.92
>15,00,000 and <= 20,00,000	1,01,868	17,858.01	17.53
>20,00,000 and <= 25,00,000	66,259	14,761.30	22.28
>25,00,000 and <= 50,00,000	1,10,955	37,856.97	34.12
>50,00,000 and <= 1,00,00,000	39,949	26,909.14	67.36
>1,00,00,000 and <=5,00,00,000	20,813	37,663.88	180.96
>5,00,00,000 and <=10,00,00,000	1,307	8,889.29	680.13
>10,00,00,000 and <=25,00,00,000	499	7,425.68	1,488.11
>25,00,00,000 and <=50,00,00,000	120	4,158.42	3,465.35
>50,00,00,000 and <=100,00,00,000	42	2,827.60	6,732.38
>100,00,00,000 and <=500,00,00,000	17	2,694.27	15,848.65
>500,00,00,000	-	-	-
Total	**6,02,28,633**	**4,00,804.80**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	16,617	-	-
>0 and <=1,50,000	1,73,565	1,082.09	0.62
>150,000 and <= 2,00,000	60,663	1,068.86	1.76
>2,00,000 and <=2,50,000	2,64,481	6,302.19	2.38
>2,50,000 and <= 3,50,000	2,11,659	6,125.17	2.89
>3,50,000 and <= 4,00,000	63,707	2,391.99	3.75
>4,00,000 and <= 4,50,000	57,108	2,420.46	4.24
>4,50,000 and <= 5,00,000	56,281	2,691.13	4.78
>5,00,000 and <= 5,50,000	38,472	2,008.94	5.22
>5,50,000 and <= 9,50,000	1,39,466	9,827.60	7.05
>9,50,000 and <= 10,00,000	9,418	918.85	9.76
>10,00,000 and <=15,00,000	48,525	5,772.42	11.90
>15,00,000 and <= 20,00,000	14,474	2,483.89	17.16
>20,00,000 and <= 25,00,000	6,174	1,368.39	22.16
>25,00,000 and <= 50,00,000	9,046	3,086.36	34.12
>50,00,000 and <= 1,00,00,000	2,746	1,864.21	67.89
>1,00,00,000 and <=5,00,00,000	1,291	2,365.65	183.24
>5,00,00,000 and <=10,00,00,000	71	493.24	694.70
>10,00,00,000 and <=25,00,00,000	29	419.42	1,446.28
>25,00,00,000 and <=50,00,00,000	12	389.27	3,243.92
>50,00,00,000 and <=100,00,00,000	4	278.68	6,967.00
>100,00,00,000 and <=500,00,00,000	2	313.95	15,697.50
>500,00,00,000	-	-	-
Total	**11,73,811**	**53,672.76**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	266	-2.79	-1.05
= 0	10,20,790	-	-
>0 and <=1,50,000	63,263	500.95	0.79
>150,000 and <= 2,00,000	16,462	283.59	1.72
>2,00,000 and <=2,50,000	15,299	344.48	2.25
>2,50,000 and <= 3,50,000	18,002	530.79	2.95
>3,50,000 and <= 4,00,000	5,730	214.69	3.75
>4,00,000 and <= 4,50,000	5,108	216.18	4.23
>4,50,000 and <= 5,00,000	3,766	178.74	4.75
>5,00,000 and <= 5,50,000	3,254	170.17	5.23
>5,50,000 and <= 9,50,000	13,041	922.98	7.08
>9,50,000 and <= 10,00,000	718	69.95	9.74
>10,00,000 and <=15,00,000	4,271	509.85	11.94
>15,00,000 and <= 20,00,000	1,356	233.38	17.21
>20,00,000 and <= 25,00,000	732	163.25	22.30
>25,00,000 and <= 50,00,000	1,164	399.03	34.28
>50,00,000 and <= 1,00,00,000	408	277.29	67.96
>1,00,00,000 and <=5,00,00,000	159	281.82	177.25
>5,00,00,000 and <=10,00,00,000	16	106.07	662.94
>10,00,00,000 and <=25,00,00,000	4	45.65	1,141.25
>25,00,00,000 and <=50,00,00,000	2	56.25	2,812.50
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,73,811**	**5,502.32**	

Notes

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

3.3 HUF- Range of Business Income (AY 2020-21)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	6,48,001	-	-
>0 and <=1,50,000	83,444	714.35	0.86
>150,000 and <= 2,00,000	48,313	854.31	1.77
>2,00,000 and <=2,50,000	1,47,628	3,476.57	2.35
>2,50,000 and <= 3,50,000	84,275	2,484.19	2.95
>3,50,000 and <= 4,00,000	28,144	1,057.22	3.76
>4,00,000 and <= 4,50,000	23,032	978.17	4.25
>4,50,000 and <= 5,00,000	22,545	1,077.26	4.78
>5,00,000 and <= 5,50,000	12,981	679.01	5.23
>5,50,000 and <= 9,50,000	46,851	3,305.10	7.05
>9,50,000 and <= 10,00,000	3,411	333.02	9.76
>10,00,000 and <=15,00,000	13,780	1,637.46	11.88
>15,00,000 and <= 20,00,000	4,627	793.67	17.15
>20,00,000 and <= 25,00,000	1,894	421.49	22.25
>25,00,000 and <= 50,00,000	3,390	1,165.27	34.37
>50,00,000 and <= 1,00,00,000	1,042	713.18	68.44
>1,00,00,000 and <=5,00,00,000	425	765.01	180.00
>5,00,00,000 and <=10,00,00,000	16	121.34	758.38
>10,00,00,000 and <=25,00,00,000	7	109.55	1,565.00
>25,00,00,000 and <=50,00,00,000	3	108.84	3,628.00
>50,00,00,000 and <=100,00,00,000	1	67.98	6,798.00
>100,00,00,000 and <=500,00,00,000	1	158.46	15,846.00
>500,00,00,000	-	-	-
Total	**11,73,811**	**21,021.45**	

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 2020-21)

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	11,33,554	-	-
>0 and <=1,50,000	28,834	98.26	0.34
>150,000 and <= 2,00,000	1,705	29.56	1.73
>2,00,000 and <=2,50,000	1,408	31.60	2.24
>2,50,000 and <= 3,50,000	1,653	49.00	2.96
>3,50,000 and <= 4,00,000	550	20.58	3.74
>4,00,000 and <= 4,50,000	444	18.88	4.25
>4,50,000 and <= 5,00,000	375	17.78	4.74
>5,00,000 and <= 5,50,000	329	17.24	5.24
>5,50,000 and <= 9,50,000	1,544	112.18	7.27
>9,50,000 and <= 10,00,000	148	14.44	9.76
>10,00,000 and <=15,00,000	890	108.18	12.16
>15,00,000 and <= 20,00,000	530	91.42	17.25
>20,00,000 and <= 25,00,000	334	74.23	22.22
>25,00,000 and <= 50,00,000	763	268.27	35.16
>50,00,000 and <= 1,00,00,000	390	273.57	70.15
>1,00,00,000 and <=5,00,00,000	320	619.31	193.53
>5,00,00,000 and <=10,00,00,000	20	139.63	698.15
>10,00,00,000 and <=25,00,00,000	9	131.61	1,462.33
>25,00,00,000 and <=50,00,00,000	7	215.87	3,083.86
>50,00,00,000 and <=100,00,00,000	4	277.44	6,936.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,73,811**	**2,609.05**	

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 2020-21)

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	11,13,513	-	-
>0 and <=1,50,000	53,813	136.51	0.25
>150,000 and <= 2,00,000	1,501	25.93	1.73
>2,00,000 and <=2,50,000	1,154	26.12	2.26
>2,50,000 and <= 3,50,000	1,201	35.45	2.95
>3,50,000 and <= 4,00,000	330	12.43	3.77
>4,00,000 and <= 4,50,000	305	12.89	4.23
>4,50,000 and <= 5,00,000	282	13.45	4.77
>5,00,000 and <= 5,50,000	172	9.04	5.26
>5,50,000 and <= 9,50,000	817	58.07	7.11
>9,50,000 and <= 10,00,000	56	5.47	9.77
>10,00,000 and <=15,00,000	284	34.43	12.12
>15,00,000 and <= 20,00,000	112	19.39	17.31
>20,00,000 and <= 25,00,000	72	16.25	22.57
>25,00,000 and <= 50,00,000	135	46.83	34.69
>50,00,000 and <= 1,00,00,000	38	26.97	70.97
>1,00,00,000 and <=5,00,00,000	23	39.96	173.74
>5,00,00,000 and <=10,00,00,000	2	12.97	648.50
>10,00,00,000 and <=25,00,00,000	1	10.06	1,006.00
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,73,811**	**542.22**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,22,681	-	-
>0 and <=1,50,000	5,40,717	2,191.02	0.41
>150,000 and <= 2,00,000	72,903	1,274.35	1.75
>2,00,000 and <=2,50,000	1,25,269	2,918.96	2.33
>2,50,000 and <= 3,50,000	1,10,603	3,230.24	2.92
>3,50,000 and <= 4,00,000	34,416	1,289.54	3.75
>4,00,000 and <= 4,50,000	27,779	1,176.93	4.24
>4,50,000 and <= 5,00,000	25,015	1,191.51	4.76
>5,00,000 and <= 5,50,000	17,758	928.32	5.23
>5,50,000 and <= 9,50,000	62,961	4,423.21	7.03
>9,50,000 and <= 10,00,000	3,865	377.03	9.75
>10,00,000 and <=15,00,000	19,128	2,271.59	11.88
>15,00,000 and <= 20,00,000	5,295	905.57	17.10
>20,00,000 and <= 25,00,000	2,067	457.17	22.12
>25,00,000 and <= 50,00,000	2,460	820.50	33.35
>50,00,000 and <= 1,00,00,000	592	403.90	68.23
>1,00,00,000 and <=5,00,00,000	279	493.09	176.73
>5,00,00,000 and <=10,00,00,000	15	100.13	667.53
>10,00,00,000 and <=25,00,00,000	5	77.57	1,551.40
>25,00,00,000 and <=50,00,00,000	2	71.68	3,584.00
>50,00,00,000 and <=100,00,00,000	1	100.73	10,073.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,73,811**	**24,703.04**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	3,83,894	-	-
>0 and <=1,50,000	4,53,864	1,673.05	0.37
>150,000 and <= 2,00,000	53,401	932.61	1.75
>2,00,000 and <=2,50,000	65,395	1,499.27	2.29
>2,50,000 and <= 3,50,000	73,230	2,157.22	2.95
>3,50,000 and <= 4,00,000	24,280	908.55	3.74
>4,00,000 and <= 4,50,000	19,168	812.73	4.24
>4,50,000 and <= 5,00,000	16,082	763.62	4.75
>5,00,000 and <= 5,50,000	12,048	631.17	5.24
>5,50,000 and <= 9,50,000	45,556	3,218.95	7.07
>9,50,000 and <= 10,00,000	2,773	270.38	9.75
>10,00,000 and <=15,00,000	14,467	1,730.92	11.96
>15,00,000 and <= 20,00,000	4,611	787.90	17.09
>20,00,000 and <= 25,00,000	1,873	414.89	22.15
>25,00,000 and <= 50,00,000	2,431	812.31	33.41
>50,00,000 and <= 1,00,00,000	565	382.78	67.75
>1,00,00,000 and <=5,00,00,000	163	263.06	161.39
>5,00,00,000 and <=10,00,00,000	5	32.29	645.80
>10,00,00,000 and <=25,00,00,000	2	33.56	1,678.00
>25,00,00,000 and <=50,00,00,000	2	71.66	3,583.00
>50,00,00,000 and <=100,00,00,000	1	69.35	6,935.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,73,811**	**17,466.27**	

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 2020-21)

Range (in INR)	No. of Returns	Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	11,47,395	-	-
>0 and <=1,50,000	20,251	59.40	0.29
>150,000 and <= 2,00,000	1,517	27.39	1.81
>2,00,000 and <=2,50,000	754	16.92	2.24
>2,50,000 and <= 3,50,000	956	28.37	2.97
>3,50,000 and <= 4,00,000	339	12.66	3.73
>4,00,000 and <= 4,50,000	273	11.60	4.25
>4,50,000 and <= 5,00,000	262	12.44	4.75
>5,00,000 and <= 5,50,000	165	8.66	5.25
>5,50,000 and <= 9,50,000	890	63.89	7.18
>9,50,000 and <= 10,00,000	61	5.94	9.74
>10,00,000 and <=15,00,000	348	42.31	12.16
>15,00,000 and <= 20,00,000	160	27.35	17.09
>20,00,000 and <= 25,00,000	115	25.61	22.27
>25,00,000 and <= 50,00,000	181	64.06	35.39
>50,00,000 and <= 1,00,00,000	90	61.69	68.54
>1,00,00,000 and <=5,00,00,000	47	85.84	182.64
>5,00,00,000 and <=10,00,00,000	5	35.80	716.00
>10,00,00,000 and <=25,00,00,000	-	-	-
>25,00,00,000 and <=50,00,00,000	1	47.37	4,737.00
>50,00,00,000 and <=100,00,00,000	1	67.98	6,798.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,73,811**	**705.28**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	49,731	-	-
>0 and <=1,50,000	1,54,798	1,150.71	0.74
>150,000 and <= 2,00,000	67,381	1,189.81	1.77
>2,00,000 and <=2,50,000	3,29,208	7,861.09	2.39
>2,50,000 and <= 3,50,000	1,88,333	5,539.31	2.94
>3,50,000 and <= 4,00,000	55,238	2,065.85	3.74
>4,00,000 and <= 4,50,000	51,271	2,181.58	4.25
>4,50,000 and <= 5,00,000	63,428	3,046.07	4.80
>5,00,000 and <= 5,50,000	32,438	1,694.94	5.23
>5,50,000 and <= 9,50,000	1,07,222	7,642.35	7.13
>9,50,000 and <= 10,00,000	9,755	953.47	9.77
>10,00,000 and <=15,00,000	35,555	4,226.52	11.89
>15,00,000 and <= 20,00,000	11,918	2,043.78	17.15
>20,00,000 and <= 25,00,000	5,269	1,170.23	22.21
>25,00,000 and <= 50,00,000	8,424	2,907.85	34.52
>50,00,000 and <= 1,00,00,000	2,478	1,717.13	69.29
>1,00,00,000 and <=5,00,00,000	1,250	2,315.29	185.22
>5,00,00,000 and <=10,00,00,000	69	482.26	698.93
>10,00,00,000 and <=25,00,00,000	27	384.14	1,422.74
>25,00,00,000 and <=50,00,00,000	12	389.15	3,242.92
>50,00,00,000 and <=100,00,00,000	4	278.68	6,967.00
>100,00,00,000 and <=500,00,00,000	2	309.99	15,499.50
>500,00,00,000	-	-	-
Total	**11,73,811**	**49,550.20**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	5,99,341	-	-
>0 and <=1,50,000	5,20,000	1,208.22	0.23
>150,000 and <= 2,00,000	12,597	218.12	1.73
>2,00,000 and <=2,50,000	8,270	184.81	2.23
>2,50,000 and <= 3,50,000	10,565	312.56	2.96
>3,50,000 and <= 4,00,000	3,511	131.35	3.74
>4,00,000 and <= 4,50,000	2,631	111.54	4.24
>4,50,000 and <= 5,00,000	2,056	97.45	4.74
>5,00,000 and <= 5,50,000	1,575	82.48	5.24
>5,50,000 and <= 9,50,000	6,673	474.09	7.10
>9,50,000 and <= 10,00,000	429	41.81	9.75
>10,00,000 and <=15,00,000	2,707	326.64	12.07
>15,00,000 and <= 20,00,000	963	169.44	17.60
>20,00,000 and <= 25,00,000	677	150.98	22.30
>25,00,000 and <= 50,00,000	1,176	400.50	34.06
>50,00,000 and <= 1,00,00,000	377	254.48	67.50
>1,00,00,000 and <=5,00,00,000	230	409.87	178.20
>5,00,00,000 and <=10,00,00,000	20	132.98	664.90
>10,00,00,000 and <=25,00,00,000	11	181.13	1,646.64
>25,00,00,000 and <=50,00,00,000	1	32.91	3,291.00
>50,00,00,000 and <=100,00,00,000	1	70.64	7,064.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**11,73,811**	**4,992.00**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	4,12,889	-	-
>0 and <=1,50,000	5,13,053	2,367.27	0.46
>150,000 and <= 2,00,000	49,223	852.48	1.73
>2,00,000 and <=2,50,000	36,214	809.89	2.24
>2,50,000 and <= 3,50,000	53,913	1,601.27	2.97
>3,50,000 and <= 4,00,000	19,896	744.66	3.74
>4,00,000 and <= 4,50,000	17,316	734.22	4.24
>4,50,000 and <= 5,00,000	15,479	734.76	4.75
>5,00,000 and <= 5,50,000	13,314	697.71	5.24
>5,50,000 and <= 9,50,000	67,597	4,908.77	7.26
>9,50,000 and <= 10,00,000	5,863	571.62	9.75
>10,00,000 and <=15,00,000	39,567	4,834.78	12.22
>15,00,000 and <= 20,00,000	22,510	3,888.81	17.28
>20,00,000 and <= 25,00,000	14,832	3,312.01	22.33
>25,00,000 and <= 50,00,000	34,375	12,092.03	35.18
>50,00,000 and <= 1,00,00,000	22,177	15,989.33	72.10
>1,00,00,000 and <=5,00,00,000	15,860	32,984.19	207.97
>5,00,00,000 and <=10,00,00,000	2,113	14,605.77	691.23
>10,00,00,000 and <=25,00,00,000	1,182	17,698.08	1,497.30
>25,00,00,000 and <=50,00,00,000	354	12,057.56	3,406.09
>50,00,00,000 and <=100,00,00,000	141	9,992.49	7,086.87
>100,00,00,000 and <=500,00,00,000	86	16,838.46	19,579.60
>500,00,00,000	5	3,886.25	77,725.00
Total	**13,57,959**	**1,62,202.41**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (in Lakh INR)
< 0	61	-0.48	-0.79
= 0	13,29,485	-	-
>0 and <=1,50,000	7,005	49.02	0.70
>150,000 and <= 2,00,000	1,506	26.16	1.74
>2,00,000 and <=2,50,000	1,306	29.10	2.23
>2,50,000 and <= 3,50,000	2,238	66.55	2.97
>3,50,000 and <= 4,00,000	771	28.95	3.75
>4,00,000 and <= 4,50,000	940	39.77	4.23
>4,50,000 and <= 5,00,000	685	32.50	4.74
>5,00,000 and <= 5,50,000	709	37.11	5.23
>5,50,000 and <= 9,50,000	3,524	255.44	7.25
>9,50,000 and <= 10,00,000	287	28.00	9.76
>10,00,000 and <=15,00,000	2,185	267.23	12.23
>15,00,000 and <= 20,00,000	1,222	211.56	17.31
>20,00,000 and <= 25,00,000	873	195.35	22.38
>25,00,000 and <= 50,00,000	2,478	878.64	35.46
>50,00,000 and <= 1,00,00,000	1,505	1,049.00	69.70
>1,00,00,000 and <=5,00,00,000	1,085	2,079.44	191.65
>5,00,00,000 and <=10,00,00,000	59	380.78	645.39
>10,00,00,000 and <=25,00,00,000	28	413.81	1,477.89
>25,00,00,000 and <=50,00,00,000	5	189.19	3,783.80
>50,00,00,000 and <=100,00,00,000	2	150.48	7,524.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**13,57,959**	**6,407.60**	

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 for future years.
3. The “Sum of House Property Income” is the sum of House Property Income of all returns within the value range slab.
4. The “Average House Property Income” is the average House Property Income within the value range slab i.e., “Sum of House Property Income” divided by total number of returns within the value range slab

4.3 Firm – Range of Business Income (AY 2020-21)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	4,04,703	-	-
>0 and <=1,50,000	5,25,373	2,430.78	0.46
>150,000 and <= 2,00,000	50,144	868.44	1.73
>2,00,000 and <=2,50,000	37,024	827.95	2.24
>2,50,000 and <= 3,50,000	54,621	1,621.96	2.97
>3,50,000 and <= 4,00,000	20,158	754.52	3.74
>4,00,000 and <= 4,50,000	17,500	742.13	4.24
>4,50,000 and <= 5,00,000	15,503	735.73	4.75
>5,00,000 and <= 5,50,000	13,438	704.29	5.24
>5,50,000 and <= 9,50,000	67,758	4,918.12	7.26
>9,50,000 and <= 10,00,000	5,765	561.97	9.75
>10,00,000 and <=15,00,000	38,796	4,739.74	12.22
>15,00,000 and <= 20,00,000	22,022	3,806.00	17.28
>20,00,000 and <= 25,00,000	14,250	3,184.12	22.34
>25,00,000 and <= 50,00,000	32,634	11,466.14	35.14
>50,00,000 and <= 1,00,00,000	20,554	14,782.10	71.92
>1,00,00,000 and <=5,00,00,000	14,278	29,655.83	207.70
>5,00,00,000 and <=10,00,00,000	1,891	13,092.25	692.35
>10,00,00,000 and <=25,00,00,000	1,058	15,907.25	1,503.52
>25,00,00,000 and <=50,00,00,000	303	10,175.15	3,358.14
>50,00,00,000 and <=100,00,00,000	120	8,403.62	7,003.02
>100,00,00,000 and <=500,00,00,000	62	11,315.23	18,250.37
>500,00,00,000	4	3,226.32	80,658.00
Total	**13,57,959**	**1,43,919.64**	

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 2020-21)

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	13,51,769	-	-
>0 and <=1,50,000	1,819	9.00	0.49
>150,000 and <= 2,00,000	234	4.11	1.76
>2,00,000 and <=2,50,000	204	4.58	2.25
>2,50,000 and <= 3,50,000	258	7.71	2.99
>3,50,000 and <= 4,00,000	99	3.70	3.74
>4,00,000 and <= 4,50,000	100	4.26	4.26
>4,50,000 and <= 5,00,000	99	4.68	4.73
>5,00,000 and <= 5,50,000	72	3.77	5.24
>5,50,000 and <= 9,50,000	475	34.18	7.20
>9,50,000 and <= 10,00,000	52	5.07	9.75
>10,00,000 and <=15,00,000	397	49.08	12.36
>15,00,000 and <= 20,00,000	265	46.25	17.45
>20,00,000 and <= 25,00,000	217	48.39	22.30
>25,00,000 and <= 50,00,000	568	205.89	36.25
>50,00,000 and <= 1,00,00,000	495	353.33	71.38
>1,00,00,000 and <=5,00,00,000	608	1,317.43	216.68
>5,00,00,000 and <=10,00,00,000	118	828.97	702.52
>10,00,00,000 and <=25,00,00,000	60	904.01	1,506.68
>25,00,00,000 and <=50,00,00,000	28	982.64	3,509.43
>50,00,00,000 and <=100,00,00,000	13	992.74	7,636.46
>100,00,00,000 and <=500,00,00,000	9	1,962.44	21,804.89
>500,00,00,000	-	-	-
Total	**13,57,959**	**7,772.23**	

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 2020-21)

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	13,48,603	-	-
>0 and <=1,50,000	5,039	21.17	0.42
>150,000 and <= 2,00,000	465	8.05	1.73
>2,00,000 and <=2,50,000	325	7.30	2.25
>2,50,000 and <= 3,50,000	483	14.40	2.98
>3,50,000 and <= 4,00,000	182	6.80	3.74
>4,00,000 and <= 4,50,000	174	7.39	4.25
>4,50,000 and <= 5,00,000	144	6.85	4.76
>5,00,000 and <= 5,50,000	113	5.93	5.25
>5,50,000 and <= 9,50,000	657	47.64	7.25
>9,50,000 and <= 10,00,000	63	6.16	9.78
>10,00,000 and <=15,00,000	374	45.72	12.22
>15,00,000 and <= 20,00,000	234	40.69	17.39
>20,00,000 and <= 25,00,000	172	38.56	22.42
>25,00,000 and <= 50,00,000	373	127.69	34.23
>50,00,000 and <= 1,00,00,000	277	192.74	69.58
>1,00,00,000 and <=5,00,00,000	242	515.23	212.90
>5,00,00,000 and <=10,00,00,000	27	197.61	731.89
>10,00,00,000 and <=25,00,00,000	8	145.05	1,813.13
>25,00,00,000 and <=50,00,00,000	3	101.97	3,399.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	1	347.73	34,773.00
>500,00,00,000	-	-	-
Total	**13,57,959**	**1,884.68**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	11,66,319	-	-
>0 and <=1,50,000	1,54,762	403.52	0.26
>150,000 and <= 2,00,000	6,291	109.17	1.74
>2,00,000 and <=2,50,000	4,318	96.67	2.24
>2,50,000 and <= 3,50,000	5,711	168.91	2.96
>3,50,000 and <= 4,00,000	2,060	77.14	3.74
>4,00,000 and <= 4,50,000	1,655	70.23	4.24
>4,50,000 and <= 5,00,000	1,457	69.17	4.75
>5,00,000 and <= 5,50,000	1,173	61.54	5.25
>5,50,000 and <= 9,50,000	5,534	398.13	7.19
>9,50,000 and <= 10,00,000	408	39.77	9.75
>10,00,000 and <=15,00,000	2,651	322.15	12.15
>15,00,000 and <= 20,00,000	1,369	235.98	17.24
>20,00,000 and <= 25,00,000	851	189.95	22.32
>25,00,000 and <= 50,00,000	1,757	610.61	34.75
>50,00,000 and <= 1,00,00,000	826	575.14	69.63
>1,00,00,000 and <=5,00,00,000	661	1,246.77	188.62
>5,00,00,000 and <=10,00,00,000	77	545.22	708.08
>10,00,00,000 and <=25,00,00,000	45	681.55	1,514.56
>25,00,00,000 and <=50,00,00,000	11	389.16	3,537.82
>50,00,00,000 and <=100,00,00,000	10	621.57	6,215.70
>100,00,00,000 and <=500,00,00,000	12	2,797.99	23,316.58
>500,00,00,000	1	571.71	57,171.00
Total	**13,57,959**	**10,282.05**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	3	-0.15	-
= 0	11,84,688	-	-
>0 and <=1,50,000	1,39,721	365.21	0.26
>150,000 and <= 2,00,000	5,769	100.09	1.73
>2,00,000 and <=2,50,000	3,965	88.71	2.24
>2,50,000 and <= 3,50,000	5,222	154.41	2.96
>3,50,000 and <= 4,00,000	1,864	69.75	3.74
>4,00,000 and <= 4,50,000	1,523	64.61	4.24
>4,50,000 and <= 5,00,000	1,348	63.95	4.74
>5,00,000 and <= 5,50,000	1,080	56.67	5.25
>5,50,000 and <= 9,50,000	5,107	367.62	7.20
>9,50,000 and <= 10,00,000	370	36.05	9.74
>10,00,000 and <=15,00,000	2,444	297.26	12.16
>15,00,000 and <= 20,00,000	1,237	213.21	17.24
>20,00,000 and <= 25,00,000	787	175.81	22.34
>25,00,000 and <= 50,00,000	1,570	545.63	34.75
>50,00,000 and <= 1,00,00,000	714	489.52	68.56
>1,00,00,000 and <=5,00,00,000	471	858.08	182.18
>5,00,00,000 and <=10,00,00,000	44	315.00	715.91
>10,00,00,000 and <=25,00,00,000	24	346.77	1,444.88
>25,00,00,000 and <=50,00,00,000	6	187.32	3,122.00
>50,00,00,000 and <=100,00,00,000	2	150.73	7,536.50
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**13,57,959**	**4,946.25**	

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 2020-21)

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	12,43,449	-	-
>0 and <=1,50,000	74,652	259.80	0.35
>150,000 and <= 2,00,000	5,368	93.64	1.74
>2,00,000 and <=2,50,000	3,883	86.93	2.24
>2,50,000 and <= 3,50,000	5,461	161.65	2.96
>3,50,000 and <= 4,00,000	2,059	77.07	3.74
>4,00,000 and <= 4,50,000	1,844	78.11	4.24
>4,50,000 and <= 5,00,000	1,489	70.68	4.75
>5,00,000 and <= 5,50,000	1,246	65.38	5.25
>5,50,000 and <= 9,50,000	6,428	463.21	7.21
>9,50,000 and <= 10,00,000	480	46.83	9.76
>10,00,000 and <=15,00,000	3,420	418.67	12.24
>15,00,000 and <= 20,00,000	1,905	329.29	17.29
>20,00,000 and <= 25,00,000	1,203	268.72	22.34
>25,00,000 and <= 50,00,000	2,640	923.07	34.96
>50,00,000 and <= 1,00,00,000	1,329	932.86	70.19
>1,00,00,000 and <=5,00,00,000	958	1,833.82	191.42
>5,00,00,000 and <=10,00,00,000	91	623.20	684.84
>10,00,00,000 and <=25,00,00,000	40	585.54	1,463.85
>25,00,00,000 and <=50,00,00,000	11	320.59	2,914.45
>50,00,00,000 and <=100,00,00,000	2	130.77	6,538.50
>100,00,00,000 and <=500,00,00,000	1	293.98	29,398.00
>500,00,00,000	-	-	-
Total	**13,57,959**	**8,063.81**	

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

4.9 Firm – Range of Returned Income (AY 2020-21)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	4,21,718	-	-
>0 and <=1,50,000	5,05,188	2,367.60	0.47
>150,000 and <= 2,00,000	49,190	851.92	1.73
>2,00,000 and <=2,50,000	36,226	810.23	2.24
>2,50,000 and <= 3,50,000	53,901	1,600.89	2.97
>3,50,000 and <= 4,00,000	19,900	744.92	3.74
>4,00,000 and <= 4,50,000	17,283	732.89	4.24
>4,50,000 and <= 5,00,000	15,470	734.34	4.75
>5,00,000 and <= 5,50,000	13,306	697.29	5.24
>5,50,000 and <= 9,50,000	67,582	4,907.57	7.26
>9,50,000 and <= 10,00,000	5,865	571.81	9.75
>10,00,000 and <=15,00,000	39,509	4,828.25	12.22
>15,00,000 and <= 20,00,000	22,453	3,878.68	17.27
>20,00,000 and <= 25,00,000	14,794	3,303.32	22.33
>25,00,000 and <= 50,00,000	34,273	12,056.02	35.18
>50,00,000 and <= 1,00,00,000	22,065	15,914.74	72.13
>1,00,00,000 and <=5,00,00,000	15,569	32,393.88	208.07
>5,00,00,000 and <=10,00,00,000	2,012	13,898.77	690.79
>10,00,00,000 and <=25,00,00,000	1,115	16,607.16	1,489.43
>25,00,00,000 and <=50,00,00,000	324	11,041.50	3,407.87
>50,00,00,000 and <=100,00,00,000	129	9,086.05	7,043.45
>100,00,00,000 and <=500,00,00,000	84	16,218.89	19,308.20
>500,00,00,000	3	2,098.45	69,948.33
Total	**13,57,959**	**1,55,345.17**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	3,66,871	-	-
>0 and <=1,50,000	7,38,984	2,385.09	0.32
>150,000 and <= 2,00,000	39,676	687.83	1.73
>2,00,000 and <=2,50,000	28,376	634.63	2.24
>2,50,000 and <= 3,50,000	39,284	1,162.88	2.96
>3,50,000 and <= 4,00,000	13,865	518.93	3.74
>4,00,000 and <= 4,50,000	10,987	466.01	4.24
>4,50,000 and <= 5,00,000	9,393	445.58	4.74
>5,00,000 and <= 5,50,000	7,889	413.55	5.24
>5,50,000 and <= 9,50,000	36,600	2,634.97	7.20
>9,50,000 and <= 10,00,000	2,853	278.18	9.75
>10,00,000 and <=15,00,000	19,027	2,325.87	12.22
>15,00,000 and <= 20,00,000	10,526	1,817.06	17.26
>20,00,000 and <= 25,00,000	6,482	1,450.33	22.37
>25,00,000 and <= 50,00,000	12,892	4,358.68	33.81
>50,00,000 and <= 1,00,00,000	7,228	5,012.36	69.35
>1,00,00,000 and <=5,00,00,000	5,978	11,855.64	198.32
>5,00,00,000 and <=10,00,00,000	605	4,129.27	682.52
>10,00,00,000 and <=25,00,00,000	308	4,449.10	1,444.51
>25,00,00,000 and <=50,00,00,000	93	3,161.05	3,398.98
>50,00,00,000 and <=100,00,00,000	30	2,061.90	6,873.00
>100,00,00,000 and <=500,00,00,000	12	1,798.05	14,983.75
>500,00,00,000	-	-	-
Total	**13,57,959**	**52,046.96**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	38,056	-	-
>0 and <=1,50,000	34,396	133.96	0.39
>150,000 and <= 2,00,000	3,890	67.99	1.75
>2,00,000 and <=2,50,000	6,514	151.33	2.32
>2,50,000 and <= 3,50,000	4,367	128.73	2.95
>3,50,000 and <= 4,00,000	1,380	51.63	3.74
>4,00,000 and <= 4,50,000	1,308	55.49	4.24
>4,50,000 and <= 5,00,000	1,318	63.01	4.78
>5,00,000 and <= 5,50,000	820	42.84	5.22
>5,50,000 and <= 9,50,000	3,286	235.11	7.15
>9,50,000 and <= 10,00,000	356	34.76	9.76
>10,00,000 and <=15,00,000	1,727	209.34	12.12
>15,00,000 and <= 20,00,000	932	160.87	17.26
>20,00,000 and <= 25,00,000	631	140.77	22.31
>25,00,000 and <= 50,00,000	1,565	561.37	35.87
>50,00,000 and <= 1,00,00,000	1,125	800.30	71.14
>1,00,00,000 and <=5,00,00,000	1,510	3,405.95	225.56
>5,00,00,000 and <=10,00,00,000	293	2,069.62	706.35
>10,00,00,000 and <=25,00,00,000	230	3,495.13	1,519.62
>25,00,00,000 and <=50,00,00,000	86	2,972.02	3,455.84
>50,00,00,000 and <=100,00,00,000	50	3,383.04	6,766.08
>100,00,00,000 and <=500,00,00,000	35	7,052.84	20,150.97
>500,00,00,000	3	2,091.34	69,711.33
Total	**1,03,878**	**27,307.44**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	1,00,681	-	-
>0 and <=1,50,000	992	6.16	0.62
>150,000 and <= 2,00,000	230	4.02	1.75
>2,00,000 and <=2,50,000	203	4.53	2.23
>2,50,000 and <= 3,50,000	304	8.99	2.96
>3,50,000 and <= 4,00,000	104	3.88	3.73
>4,00,000 and <= 4,50,000	113	4.79	4.24
>4,50,000 and <= 5,00,000	94	4.45	4.73
>5,00,000 and <= 5,50,000	75	3.92	5.23
>5,50,000 and <= 9,50,000	359	25.91	7.22
>9,50,000 and <= 10,00,000	40	3.90	9.75
>10,00,000 and <=15,00,000	209	25.10	12.01
>15,00,000 and <= 20,00,000	104	17.95	17.26
>20,00,000 and <= 25,00,000	71	15.89	22.38
>25,00,000 and <= 50,00,000	147	51.54	35.06
>50,00,000 and <= 1,00,00,000	87	59.90	68.85
>1,00,00,000 and <=5,00,00,000	57	119.60	209.82
>5,00,00,000 and <=10,00,00,000	4	26.41	660.25
>10,00,00,000 and <=25,00,00,000	2	27.82	1,391.00
>25,00,00,000 and <=50,00,00,000	2	56.41	2,820.50
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
Total	**1,03,878**	**471.17**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	63,483	-	-
>0 and <=1,50,000	23,103	81.46	0.35
>150,000 and <= 2,00,000	1,973	34.29	1.74
>2,00,000 and <=2,50,000	2,879	66.39	2.31
>2,50,000 and <= 3,50,000	2,181	64.29	2.95
>3,50,000 and <= 4,00,000	716	26.80	3.74
>4,00,000 and <= 4,50,000	676	28.68	4.24
>4,50,000 and <= 5,00,000	689	32.90	4.78
>5,00,000 and <= 5,50,000	434	22.65	5.22
>5,50,000 and <= 9,50,000	1,919	137.54	7.17
>9,50,000 and <= 10,00,000	169	16.47	9.75
>10,00,000 and <=15,00,000	1,074	130.92	12.19
>15,00,000 and <= 20,00,000	591	101.90	17.24
>20,00,000 and <= 25,00,000	429	95.82	22.34
>25,00,000 and <= 50,00,000	1,117	401.09	35.91
>50,00,000 and <= 1,00,00,000	859	613.34	71.40
>1,00,00,000 and <=5,00,00,000	1,143	2,593.30	226.89
>5,00,00,000 and <=10,00,00,000	193	1,352.40	700.73
>10,00,00,000 and <=25,00,00,000	156	2,442.36	1,565.62
>25,00,00,000 and <=50,00,00,000	44	1,504.28	3,418.82
>50,00,00,000 and <=100,00,00,000	31	2,107.22	6,797.48
>100,00,00,000 and <=500,00,00,000	17	2,970.56	17,473.88
>500,00,00,000	2	1,508.99	75,449.50
Total	**1,03,878**	**16,333.65**	

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 2020-21)

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	1,02,603	-	-
>0 and <=1,50,000	345	1.38	0.40
>150,000 and <= 2,00,000	26	0.45	1.73
>2,00,000 and <=2,50,000	41	0.92	2.24
>2,50,000 and <= 3,50,000	29	0.87	3.00
>3,50,000 and <= 4,00,000	14	0.52	3.71
>4,00,000 and <= 4,50,000	18	0.76	4.22
>4,50,000 and <= 5,00,000	8	0.38	4.75
>5,00,000 and <= 5,50,000	15	0.79	5.27
>5,50,000 and <= 9,50,000	92	6.86	7.46
>9,50,000 and <= 10,00,000	17	1.66	9.76
>10,00,000 and <=15,00,000	81	10.44	12.89
>15,00,000 and <= 20,00,000	40	6.89	17.23
>20,00,000 and <= 25,00,000	27	5.98	22.15
>25,00,000 and <= 50,00,000	97	35.45	36.55
>50,00,000 and <= 1,00,00,000	80	55.46	69.33
>1,00,00,000 and <=5,00,00,000	190	440.81	232.01
>5,00,00,000 and <=10,00,00,000	68	475.56	699.35
>10,00,00,000 and <=25,00,00,000	46	700.80	1,523.48
>25,00,00,000 and <=50,00,00,000	17	591.28	3,478.12
>50,00,00,000 and <=100,00,00,000	14	958.06	6,843.29
>100,00,00,000 and <=500,00,00,000	9	2,134.22	23,713.56
>500,00,00,000	1	574.66	57,446.00
Total	**1,03,878**	**6,004.20**	

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 2020-21)

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	1,02,493	-	-
>0 and <=1,50,000	553	2	0.31
>150,000 and <= 2,00,000	44	1	1.77
>2,00,000 and <=2,50,000	30	1	2.23
>2,50,000 and <= 3,50,000	61	2	3.00
>3,50,000 and <= 4,00,000	16	1	3.75
>4,00,000 and <= 4,50,000	17	1	4.18
>4,50,000 and <= 5,00,000	13	1	4.77
>5,00,000 and <= 5,50,000	13	1	5.23
>5,50,000 and <= 9,50,000	90	6	7.21
>9,50,000 and <= 10,00,000	7	1	9.71
>10,00,000 and <=15,00,000	59	7	12.25
>15,00,000 and <= 20,00,000	35	6	17.29
>20,00,000 and <= 25,00,000	35	8	22.69
>25,00,000 and <= 50,00,000	96	35	36.23
>50,00,000 and <= 1,00,00,000	80	60	74.59
>1,00,00,000 and <=5,00,00,000	156	365	233.85
>5,00,00,000 and <=10,00,00,000	34	253	742.68
>10,00,00,000 and <=25,00,00,000	24	405	1,689.46
>25,00,00,000 and <=50,00,00,000	14	497	3,550.64
>50,00,00,000 and <=100,00,00,000	2	118	5,901.00
>100,00,00,000 and <=500,00,00,000	6	1,485	24,755.83
>500,00,00,000	-	-	-
Total	**1,03,878**	**3,253.70**	

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 2020-21)

Range (in INR)	No. of Returns	Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	65,684	-	-
>0 and <=1,50,000	22,138	84.94	0.38
>150,000 and <= 2,00,000	2,544	44.54	1.75
>2,00,000 and <=2,50,000	3,982	92.38	2.32
>2,50,000 and <= 3,50,000	2,628	77.50	2.95
>3,50,000 and <= 4,00,000	867	32.41	3.74
>4,00,000 and <= 4,50,000	731	31.02	4.24
>4,50,000 and <= 5,00,000	667	31.81	4.77
>5,00,000 and <= 5,50,000	459	23.95	5.22
>5,50,000 and <= 9,50,000	1,675	119.47	7.13
>9,50,000 and <= 10,00,000	192	18.74	9.76
>10,00,000 and <=15,00,000	708	85.31	12.05
>15,00,000 and <= 20,00,000	323	55.69	17.24
>20,00,000 and <= 25,00,000	190	42.24	22.23
>25,00,000 and <= 50,00,000	417	146.24	35.07
>50,00,000 and <= 1,00,00,000	249	172.24	69.17
>1,00,00,000 and <=5,00,00,000	265	536.07	202.29
>5,00,00,000 and <=10,00,00,000	67	467.53	697.81
>10,00,00,000 and <=25,00,00,000	49	683.34	1,394.57
>25,00,00,000 and <=50,00,00,000	22	781.43	3,551.95
>50,00,00,000 and <=100,00,00,000	11	776.20	7,056.36
>100,00,00,000 and <=500,00,00,000	9	1,666.60	18,517.78
>500,00,00,000	1	543.96	54,396.00
Total	**1,03,878**	**6,513.61**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	67,029	-	-
>0 and <=1,50,000	22,142	85.78	0.39
>150,000 and <= 2,00,000	2,602	45.63	1.75
>2,00,000 and <=2,50,000	3,422	78.96	2.31
>2,50,000 and <= 3,50,000	2,447	71.92	2.94
>3,50,000 and <= 4,00,000	822	30.70	3.73
>4,00,000 and <= 4,50,000	629	26.66	4.24
>4,50,000 and <= 5,00,000	551	26.14	4.74
>5,00,000 and <= 5,50,000	380	19.88	5.23
>5,50,000 and <= 9,50,000	1,666	118.70	7.12
>9,50,000 and <= 10,00,000	143	13.95	9.76
>10,00,000 and <=15,00,000	676	81.59	12.07
>15,00,000 and <= 20,00,000	313	54.00	17.25
>20,00,000 and <= 25,00,000	199	44.22	22.22
>25,00,000 and <= 50,00,000	394	136.58	34.66
>50,00,000 and <= 1,00,00,000	230	158.99	69.13
>1,00,00,000 and <=5,00,00,000	175	350.18	200.10
>5,00,00,000 and <=10,00,00,000	27	187.50	694.44
>10,00,00,000 and <=25,00,00,000	19	292.80	1,541.05
>25,00,00,000 and <=50,00,00,000	6	240.49	4,008.17
>50,00,00,000 and <=100,00,00,000	2	132.35	6,617.50
>100,00,00,000 and <=500,00,00,000	4	682.76	17,069.00
>500,00,00,000	-	-	-
Total	**1,03,878**	**2,879.78**	

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 2020-21)

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	92,119	-	-
>0 and <=1,50,000	7,442	26.82	0.36
>150,000 and <= 2,00,000	553	9.58	1.73
>2,00,000 and <=2,50,000	411	9.20	2.24
>2,50,000 and <= 3,50,000	594	17.62	2.97
>3,50,000 and <= 4,00,000	204	7.66	3.75
>4,00,000 and <= 4,50,000	200	8.49	4.25
>4,50,000 and <= 5,00,000	133	6.31	4.74
>5,00,000 and <= 5,50,000	131	6.83	5.21
>5,50,000 and <= 9,50,000	593	42.32	7.14
>9,50,000 and <= 10,00,000	51	4.98	9.76
>10,00,000 and <=15,00,000	330	40.66	12.32
>15,00,000 and <= 20,00,000	159	27.53	17.31
>20,00,000 and <= 25,00,000	113	25.45	22.52
>25,00,000 and <= 50,00,000	249	88.03	35.35
>50,00,000 and <= 1,00,00,000	184	127.61	69.35
>1,00,00,000 and <=5,00,00,000	268	600.99	224.25
>5,00,00,000 and <=10,00,00,000	62	449.66	725.26
>10,00,00,000 and <=25,00,00,000	51	840.42	1,647.88
>25,00,00,000 and <=50,00,00,000	18	626.53	3,480.72
>50,00,00,000 and <=100,00,00,000	8	551.28	6,891.00
>100,00,00,000 and <=500,00,00,000	4	1,181.23	29,530.75
>500,00,00,000	1	569.71	56,971.00
Total	**1,03,878**	**5,268.91**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	42,351	-	-
>0 and <=1,50,000	33,441	129.13	0.39
>150,000 and <= 2,00,000	3,715	64.95	1.75
>2,00,000 and <=2,50,000	6,347	147.61	2.33
>2,50,000 and <= 3,50,000	4,102	120.87	2.95
>3,50,000 and <= 4,00,000	1,287	48.14	3.74
>4,00,000 and <= 4,50,000	1,176	49.85	4.24
>4,50,000 and <= 5,00,000	1,223	58.51	4.78
>5,00,000 and <= 5,50,000	747	39.01	5.22
>5,50,000 and <= 9,50,000	2,725	194.39	7.13
>9,50,000 and <= 10,00,000	305	29.79	9.77
>10,00,000 and <=15,00,000	1,340	161.98	12.09
>15,00,000 and <= 20,00,000	712	122.69	17.23
>20,00,000 and <= 25,00,000	486	108.39	22.30
>25,00,000 and <= 50,00,000	1,200	432.36	36.03
>50,00,000 and <= 1,00,00,000	870	621.44	71.43
>1,00,00,000 and <=5,00,00,000	1,205	2,802.81	232.60
>5,00,00,000 and <=10,00,00,000	255	1,795.13	703.97
>10,00,00,000 and <=25,00,00,000	221	3,356.21	1,518.65
>25,00,00,000 and <=50,00,00,000	85	2,946.39	3,466.34
>50,00,00,000 and <=100,00,00,000	48	3,274.15	6,821.15
>100,00,00,000 and <=500,00,00,000	34	6,838.13	20,112.15
>500,00,00,000	3	2,086.34	69,544.67
Total	**1,03,878**	**25,428.27**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	70,099	-	-
>0 and <=1,50,000	26,045	55.88	0.21
>150,000 and <= 2,00,000	837	14.58	1.74
>2,00,000 and <=2,50,000	587	13.20	2.25
>2,50,000 and <= 3,50,000	836	24.83	2.97
>3,50,000 and <= 4,00,000	282	10.56	3.74
>4,00,000 and <= 4,50,000	271	11.49	4.24
>4,50,000 and <= 5,00,000	236	11.19	4.74
>5,00,000 and <= 5,50,000	206	10.82	5.25
>5,50,000 and <= 9,50,000	1,019	73.91	7.25
>9,50,000 and <= 10,00,000	79	7.72	9.77
>10,00,000 and <=15,00,000	635	77.98	12.28
>15,00,000 and <= 20,00,000	372	64.10	17.23
>20,00,000 and <= 25,00,000	295	65.90	22.34
>25,00,000 and <= 50,00,000	662	232.83	35.17
>50,00,000 and <= 1,00,00,000	504	354.17	70.27
>1,00,00,000 and <=5,00,00,000	671	1,396.44	208.11
>5,00,00,000 and <=10,00,00,000	124	861.45	694.72
>10,00,00,000 and <=25,00,00,000	77	1,161.20	1,508.05
>25,00,00,000 and <=50,00,00,000	24	862.37	3,593.21
>50,00,00,000 and <=100,00,00,000	13	921.67	7,089.77
>100,00,00,000 and <=500,00,00,000	4	783.27	19,581.75
>500,00,00,000	-	-	-
Total	**1,03,878**	**7,015.56**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	5,34,162	-	-
>0 and <=1,50,000	1,26,357	555.71	0.44
>150,000 and <= 2,00,000	13,270	230.84	1.74
>2,00,000 and <=2,50,000	10,809	241.88	2.24
>2,50,000 and <= 3,50,000	16,861	501.78	2.98
>3,50,000 and <= 4,00,000	7,249	271.60	3.75
>4,00,000 and <= 4,50,000	6,421	272.37	4.24
>4,50,000 and <= 5,00,000	5,852	277.94	4.75
>5,00,000 and <= 5,50,000	5,203	272.95	5.25
>5,50,000 and <= 9,50,000	30,374	2,222.02	7.32
>9,50,000 and <= 10,00,000	2,975	290.12	9.75
>10,00,000 and <=15,00,000	22,799	2,809.22	12.32
>15,00,000 and <= 20,00,000	15,269	2,650.55	17.36
>20,00,000 and <= 25,00,000	11,535	2,582.49	22.39
>25,00,000 and <= 50,00,000	31,524	11,258.86	35.72
>50,00,000 and <= 1,00,00,000	25,838	18,545.08	71.77
>1,00,00,000 and <=5,00,00,000	32,558	72,732.38	223.39
>5,00,00,000 and <=10,00,00,000	7,054	49,799.86	705.98
>10,00,00,000 and <=25,00,00,000	5,593	87,329.46	1,561.41
>25,00,00,000 and <=50,00,00,000	2,472	87,345.50	3,533.39
>50,00,00,000 and <=100,00,00,000	1,395	98,212.14	7,040.30
>100,00,00,000 and <=500,00,00,000	1,472	3,12,023.71	21,197.26
>500,00,00,000	413	9,09,798.41	2,20,290.17
Total	**9,17,455**	**16,60,224.87**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	8,78,613	-	-
>0 and <=1,50,000	7,145	53.74	0.75
>150,000 and <= 2,00,000	1,727	29.84	1.73
>2,00,000 and <=2,50,000	1,672	37.05	2.22
>2,50,000 and <= 3,50,000	2,782	83.01	2.98
>3,50,000 and <= 4,00,000	1,060	39.74	3.75
>4,00,000 and <= 4,50,000	1,226	51.81	4.23
>4,50,000 and <= 5,00,000	875	41.43	4.73
>5,00,000 and <= 5,50,000	911	47.66	5.23
>5,50,000 and <= 9,50,000	5,076	369.91	7.29
>9,50,000 and <= 10,00,000	400	39.01	9.75
>10,00,000 and <=15,00,000	3,305	405.46	12.27
>15,00,000 and <= 20,00,000	2,035	353.28	17.36
>20,00,000 and <= 25,00,000	1,445	323.84	22.41
>25,00,000 and <= 50,00,000	3,913	1,385.69	35.41
>50,00,000 and <= 1,00,00,000	2,659	1,858.45	69.89
>1,00,00,000 and <=5,00,00,000	2,171	4,305.28	198.31
>5,00,00,000 and <=10,00,00,000	261	1,791.87	686.54
>10,00,00,000 and <=25,00,00,000	125	1,814.11	1,451.29
>25,00,00,000 and <=50,00,00,000	23	809.97	3,521.61
>50,00,00,000 and <=100,00,00,000	22	1,454.17	6,609.86
>100,00,00,000 and <=500,00,00,000	8	1,376.98	17,212.25
>500,00,00,000	1	902.11	90,211.00
Total	**9,17,455**	**17,574.41**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	5,24,564	-	-
>0 and <=1,50,000	1,38,244	605.25	0.44
>150,000 and <= 2,00,000	14,086	245.06	1.74
>2,00,000 and <=2,50,000	11,412	255.62	2.24
>2,50,000 and <= 3,50,000	17,665	526.40	2.98
>3,50,000 and <= 4,00,000	7,641	286.20	3.75
>4,00,000 and <= 4,50,000	6,593	279.73	4.24
>4,50,000 and <= 5,00,000	6,100	289.65	4.75
>5,00,000 and <= 5,50,000	5,485	287.81	5.25
>5,50,000 and <= 9,50,000	31,025	2,268.65	7.31
>9,50,000 and <= 10,00,000	2,977	290.18	9.75
>10,00,000 and <=15,00,000	22,846	2,813.09	12.31
>15,00,000 and <= 20,00,000	15,456	2,683.08	17.36
>20,00,000 and <= 25,00,000	11,452	2,562.10	22.37
>25,00,000 and <= 50,00,000	30,707	10,944.39	35.64
>50,00,000 and <= 1,00,00,000	24,513	17,532.61	71.52
>1,00,00,000 and <=5,00,00,000	30,303	67,551.36	222.92
>5,00,00,000 and <=10,00,00,000	6,395	44,953.81	702.95
>10,00,00,000 and <=25,00,00,000	4,966	77,822.93	1,567.11
>25,00,00,000 and <=50,00,00,000	2,200	77,491.55	3,522.34
>50,00,00,000 and <=100,00,00,000	1,193	84,139.65	7,052.78
>100,00,00,000 and <=500,00,00,000	1,261	2,65,373.72	21,044.70
>500,00,00,000	371	8,45,165.74	2,27,807.48
Total	**9,17,455**	**15,04,368.58**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	9,01,121	-	-
>0 and <=1,50,000	4,161	21.30	0.51
>150,000 and <= 2,00,000	579	10.06	1.74
>2,00,000 and <=2,50,000	464	10.44	2.25
>2,50,000 and <= 3,50,000	700	20.73	2.96
>3,50,000 and <= 4,00,000	274	10.28	3.75
>4,00,000 and <= 4,50,000	249	10.59	4.25
>4,50,000 and <= 5,00,000	227	10.77	4.74
>5,00,000 and <= 5,50,000	243	12.72	5.23
>5,50,000 and <= 9,50,000	1,242	91.03	7.33
>9,50,000 and <= 10,00,000	146	14.22	9.74
>10,00,000 and <=15,00,000	954	117.93	12.36
>15,00,000 and <= 20,00,000	699	121.05	17.32
>20,00,000 and <= 25,00,000	520	116.39	22.38
>25,00,000 and <= 50,00,000	1,531	548.61	35.83
>50,00,000 and <= 1,00,00,000	1,287	915.32	71.12
>1,00,00,000 and <=5,00,00,000	1,922	4,356.54	226.67
>5,00,00,000 and <=10,00,00,000	401	2,824.28	704.31
>10,00,00,000 and <=25,00,00,000	338	5,396.32	1,596.54
>25,00,00,000 and <=50,00,00,000	170	6,223.15	3,660.68
>50,00,00,000 and <=100,00,00,000	94	6,887.87	7,327.52
>100,00,00,000 and <=500,00,00,000	104	21,225.35	20,408.99
>500,00,00,000	29	36,799.13	1,26,893.55
Total	**9,17,455**	**85,744.08**	

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 2020-21)

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	8,92,156	-	-
>0 and <=1,50,000	9,507	43.38	0.46
>150,000 and <= 2,00,000	1,047	18.22	1.74
>2,00,000 and <=2,50,000	896	20.12	2.25
>2,50,000 and <= 3,50,000	1,270	37.74	2.97
>3,50,000 and <= 4,00,000	489	18.37	3.76
>4,00,000 and <= 4,50,000	468	19.84	4.24
>4,50,000 and <= 5,00,000	405	19.21	4.74
>5,00,000 and <= 5,50,000	325	17.05	5.25
>5,50,000 and <= 9,50,000	2,024	147.64	7.29
>9,50,000 and <= 10,00,000	188	18.31	9.74
>10,00,000 and <=15,00,000	1,265	156.46	12.37
>15,00,000 and <= 20,00,000	883	152.97	17.32
>20,00,000 and <= 25,00,000	612	137.41	22.45
>25,00,000 and <= 50,00,000	1,707	608.04	35.62
>50,00,000 and <= 1,00,00,000	1,408	1,008.20	71.61
>1,00,00,000 and <=5,00,00,000	1,846	3,987.71	216.02
>5,00,00,000 and <=10,00,00,000	401	2,810.81	700.95
>10,00,00,000 and <=25,00,00,000	307	4,751.41	1,547.69
>25,00,00,000 and <=50,00,00,000	131	4,555.07	3,477.15
>50,00,00,000 and <=100,00,00,000	61	4,335.12	7,106.75
>100,00,00,000 and <=500,00,00,000	56	10,472.54	18,700.96
>500,00,00,000	3	3,344.50	1,11,483.33
Total	**9,17,455**	**36,680.12**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	7,20,306	-	-
>0 and <=1,50,000	1,15,623	362.94	0.31
>150,000 and <= 2,00,000	7,414	128.71	1.74
>2,00,000 and <=2,50,000	5,588	125.22	2.24
>2,50,000 and <= 3,50,000	8,210	243.88	2.97
>3,50,000 and <= 4,00,000	3,245	121.49	3.74
>4,00,000 and <= 4,50,000	2,735	116.19	4.25
>4,50,000 and <= 5,00,000	2,392	113.46	4.74
>5,00,000 and <= 5,50,000	2,071	108.66	5.25
>5,50,000 and <= 9,50,000	11,030	803.73	7.29
>9,50,000 and <= 10,00,000	975	95.17	9.76
>10,00,000 and <=15,00,000	6,684	819.45	12.26
>15,00,000 and <= 20,00,000	4,323	749.96	17.35
>20,00,000 and <= 25,00,000	2,998	670.81	22.38
>25,00,000 and <= 50,00,000	7,424	2,624.89	35.36
>50,00,000 and <= 1,00,00,000	5,430	3,845.49	70.82
>1,00,00,000 and <=5,00,00,000	6,958	15,525.01	223.12
>5,00,00,000 and <=10,00,00,000	1,587	11,279.21	710.73
>10,00,00,000 and <=25,00,00,000	1,236	19,294.52	1,561.05
>25,00,00,000 and <=50,00,00,000	547	19,300.26	3,528.38
>50,00,00,000 and <=100,00,00,000	330	23,213.42	7,034.37
>100,00,00,000 and <=500,00,00,000	295	60,167.17	20,395.65
>500,00,00,000	54	66,289.85	1,22,758.98
Total	**9,17,455**	**2,25,999.49**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	7,30,427	-	-
>0 and <=1,50,000	1,13,712	354.05	0.31
>150,000 and <= 2,00,000	7,174	124.52	1.74
>2,00,000 and <=2,50,000	5,422	121.49	2.24
>2,50,000 and <= 3,50,000	7,901	234.80	2.97
>3,50,000 and <= 4,00,000	3,134	117.33	3.74
>4,00,000 and <= 4,50,000	2,583	109.76	4.25
>4,50,000 and <= 5,00,000	2,295	108.85	4.74
>5,00,000 and <= 5,50,000	1,937	101.64	5.25
>5,50,000 and <= 9,50,000	10,455	760.32	7.27
>9,50,000 and <= 10,00,000	922	90.02	9.76
>10,00,000 and <=15,00,000	6,282	769.25	12.25
>15,00,000 and <= 20,00,000	3,980	689.48	17.32
>20,00,000 and <= 25,00,000	2,790	623.46	22.35
>25,00,000 and <= 50,00,000	6,602	2,327.41	35.25
>50,00,000 and <= 1,00,00,000	4,564	3,216.21	70.47
>1,00,00,000 and <=5,00,00,000	5,183	11,263.86	217.32
>5,00,00,000 and <=10,00,00,000	935	6,616.77	707.68
>10,00,00,000 and <=25,00,00,000	652	10,124.21	1,552.79
>25,00,00,000 and <=50,00,00,000	242	8,564.98	3,539.25
>50,00,00,000 and <=100,00,00,000	145	10,001.04	6,897.27
>100,00,00,000 and <=500,00,00,000	103	18,855.26	18,306.08
>500,00,00,000	15	10,854.11	72,360.73
Total	**9,17,455**	**86,028.82**	

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 2020-21)

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	7,23,495	-	-
>0 and <=1,50,000	1,01,747	374.34	0.37
>150,000 and <= 2,00,000	7,976	139.21	1.75
>2,00,000 and <=2,50,000	6,052	135.51	2.24
>2,50,000 and <= 3,50,000	9,057	269.79	2.98
>3,50,000 and <= 4,00,000	3,617	135.53	3.75
>4,00,000 and <= 4,50,000	3,130	132.88	4.25
>4,50,000 and <= 5,00,000	2,789	132.53	4.75
>5,00,000 and <= 5,50,000	2,449	128.48	5.25
>5,50,000 and <= 9,50,000	13,077	953.86	7.29
>9,50,000 and <= 10,00,000	1,154	112.47	9.75
>10,00,000 and <=15,00,000	8,147	1,000.52	12.28
>15,00,000 and <= 20,00,000	5,184	898.10	17.32
>20,00,000 and <= 25,00,000	3,622	810.57	22.38
>25,00,000 and <= 50,00,000	9,142	3,223.38	35.26
>50,00,000 and <= 1,00,00,000	6,140	4,331.69	70.55
>1,00,00,000 and <=5,00,00,000	7,288	15,954.91	218.92
>5,00,00,000 and <=10,00,00,000	1,410	9,926.38	704.00
>10,00,00,000 and <=25,00,00,000	1,053	16,586.69	1,575.18
>25,00,00,000 and <=50,00,00,000	421	14,832.27	3,523.10
>50,00,00,000 and <=100,00,00,000	239	16,890.21	7,067.03
>100,00,00,000 and <=500,00,00,000	215	45,063.27	20,959.66
>500,00,00,000	51	78,109.19	1,53,155.27
Total	**9,17,455**	**2,10,141.78**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	5,36,989	-	-
>0 and <=1,50,000	1,24,625	553.29	0.44
>150,000 and <= 2,00,000	13,239	230.30	1.74
>2,00,000 and <=2,50,000	10,770	240.98	2.24
>2,50,000 and <= 3,50,000	16,863	501.91	2.98
>3,50,000 and <= 4,00,000	7,234	271.10	3.75
>4,00,000 and <= 4,50,000	6,428	272.70	4.24
>4,50,000 and <= 5,00,000	5,843	277.52	4.75
>5,00,000 and <= 5,50,000	5,201	272.84	5.25
>5,50,000 and <= 9,50,000	30,371	2,222.26	7.32
>9,50,000 and <= 10,00,000	2,983	290.91	9.75
>10,00,000 and <=15,00,000	22,773	2,806.44	12.32
>15,00,000 and <= 20,00,000	15,234	2,644.67	17.36
>20,00,000 and <= 25,00,000	11,532	2,581.90	22.39
>25,00,000 and <= 50,00,000	31,491	11,241.14	35.70
>50,00,000 and <= 1,00,00,000	25,739	18,473.18	71.77
>1,00,00,000 and <=5,00,00,000	32,281	72,007.82	223.07
>5,00,00,000 and <=10,00,00,000	6,953	48,995.70	704.67
>10,00,00,000 and <=25,00,00,000	5,459	85,371.65	1,563.87
>25,00,00,000 and <=50,00,00,000	2,357	83,465.01	3,541.15
>50,00,00,000 and <=100,00,00,000	1,316	92,832.00	7,054.10
>100,00,00,000 and <=500,00,00,000	1,397	2,94,614.32	21,089.07
>500,00,00,000	377	7,87,688.65	2,08,935.98
Total	**9,17,455**	**15,07,856.29**	

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 2020-21)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	4,64,286	-	-
>0 and <=1,50,000	2,55,060	812.20	0.32
>150,000 and <= 2,00,000	17,838	309.92	1.74
>2,00,000 and <=2,50,000	13,567	303.96	2.24
>2,50,000 and <= 3,50,000	20,663	614.13	2.97
>3,50,000 and <= 4,00,000	8,059	301.81	3.75
>4,00,000 and <= 4,50,000	6,723	285.25	4.24
>4,50,000 and <= 5,00,000	6,026	285.99	4.75
>5,00,000 and <= 5,50,000	5,310	278.50	5.24
>5,50,000 and <= 9,50,000	28,480	2,067.50	7.26
>9,50,000 and <= 10,00,000	2,374	231.37	9.75
>10,00,000 and <=15,00,000	18,025	2,212.83	12.28
>15,00,000 and <= 20,00,000	10,881	1,888.08	17.35
>20,00,000 and <= 25,00,000	7,954	1,783.87	22.43
>25,00,000 and <= 50,00,000	18,358	6,518.64	35.51
>50,00,000 and <= 1,00,00,000	12,680	8,917.11	70.32
>1,00,00,000 and <=5,00,00,000	14,820	31,900.20	215.25
>5,00,00,000 and <=10,00,00,000	2,693	18,824.48	699.02
>10,00,00,000 and <=25,00,00,000	1,958	30,171.72	1,540.95
>25,00,00,000 and <=50,00,00,000	785	27,319.34	3,480.17
>50,00,00,000 and <=100,00,00,000	431	29,773.47	6,908.00
>100,00,00,000 and <=500,00,00,000	400	78,315.78	19,578.95
>500,00,00,000	84	1,35,627.94	1,61,461.83
Total	**9,17,455**	**3,78,744.09**	

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 2020-21)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
1	OTHERS-Share of Income from firm only.	156	11,55,215	11,55,371
2	OTHERS-Not Applicable	-	19,846	19,846
1001	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of tea	1,110	3,689	4,799
1002	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of coffee	127	258	385
1003	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of rubber	90	388	478
1004	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Market gardening and horticulture specialties	259	943	1,202
1005	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of silk worms and production of silk	16	166	182
1006	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of bees and production of honey	40	252	292
1007	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of poultry and production of eggs	631	8,679	9,310
1008	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Rearing of sheep and production of wool	24	265	289
1009	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Rearing of animals and production of animal products	172	5,046	5,218
1010	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Agricultural and animal husbandry services	4,922	30,088	35,010
1011	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Soil conservation, soil testing and soil desalination services	28	169	197
1012	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Hunting, trapping and game propagation services	18	50	68
1013	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing of timber, plantation, operation of tree nurseries and conserving of forest	243	1,043	1,286
1014	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Gathering of tendu leaves	3	233	236
1015	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Gathering of other wild growing materials	11	80	91
1016	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Forestry service activities, timber cruising, afforestation and reforestation	47	478	525
1017	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Logging service activities, transport of logs within the forest	20	197	217
1018	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Other agriculture, animal husbandry or forestry activity n.e.c	7,261	25,899	33,160
2001	FISH FARMING-Fishing on commercial basis in inland waters	61	1,198	1,259

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
2002	FISH FARMING-Fishing on commercial basis in ocean and coastal areas	34	2,278	2,312
2003	FISH FARMING-Fish farming	283	6,432	6,715
2004	FISH FARMING-Gathering of marine materials such as natural pearls, sponges, coral etc.	20	752	772
2005	FISH FARMING-Services related to marine and fresh water fisheries, fish hatcheries and fish farms	93	610	703
2006	FISH FARMING-Other Fish farming activity n.e.c	273	5,015	5,288
3001	MINING AND QUARRYING-Mining and agglomeration of hard coal	163	202	365
3002	MINING AND QUARRYING-Mining and agglomeration of lignite	27	99	126
3003	MINING AND QUARRYING-Extraction and agglomeration of peat	12	56	68
3004	MINING AND QUARRYING-Extraction of crude petroleum and natural gas	136	152	288
3005	MINING AND QUARRYING-Service activities incidental to oil and gas extraction excluding surveying	254	319	573
3006	MINING AND QUARRYING-Mining of uranium and thorium ores	16	45	61
3007	MINING AND QUARRYING-Mining of iron ores	220	278	498
3008	MINING AND QUARRYING-Mining of nonferrous metal ores, except uranium and thorium ores	49	104	153
3009	MINING AND QUARRYING-Mining of gemstones	18	74	92
3010	MINING AND QUARRYING-Mining of chemical and fertilizer minerals	38	188	226
3011	MINING AND QUARRYING-Mining of quarrying of abrasive materials	42	170	212
3012	MINING AND QUARRYING-Mining of mica, graphite and asbestos	23	62	85
3013	MINING AND QUARRYING-Quarrying of stones (marble/granite/dolomite), sand and clay	941	4,955	5,896
3014	MINING AND QUARRYING-Other mining and quarrying	1,095	3,576	4,671
3015	MINING AND QUARRYING-Mining and production of salt	88	273	361
3016	MINING AND QUARRYING-Other mining and quarrying n.e.c	1,085	3,959	5,044
4001	MANUFACTURING-Production, processing and preservation of meat and meat products	283	804	1,087
4002	MANUFACTURING-Production, processing and preservation of fish and fish products	244	430	674
4003	MANUFACTURING-Manufacture of vegetable oil, animal oil and fats	754	2,186	2,940
4004	MANUFACTURING-Processing of fruits, vegetables and edible nuts	624	2,394	3,018
4005	MANUFACTURING-Manufacture of dairy products	848	7,135	7,983
4006	MANUFACTURING-Manufacture of sugar	403	416	819

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4007	MANUFACTURING-Manufacture of cocoa, chocolates and sugar confectionery	253	753	1,006
4008	MANUFACTURING-Flour milling	1,037	4,282	5,319
4009	MANUFACTURING-Rice milling	1,573	19,565	21,138
4010	MANUFACTURING-Dal milling	238	3,726	3,964
4011	MANUFACTURING-Manufacture of other grain mill products	319	1,839	2,158
4012	MANUFACTURING-Manufacture of bakery products	802	5,007	5,809
4013	MANUFACTURING-Manufacture of starch products	73	306	379
4014	MANUFACTURING-Manufacture of animal feeds	560	2,344	2,904
4015	MANUFACTURING-Manufacture of other food products	3,907	14,079	17,986
4016	MANUFACTURING-Manufacturing of wines	167	110	277
4017	MANUFACTURING-Manufacture of beer	110	58	168
4018	MANUFACTURING-Manufacture of malt liquors	125	40	165
4019	MANUFACTURING-Distilling and blending of spirits, production of ethyl alcohol	264	136	400
4020	MANUFACTURING-Manufacture of mineral water	500	1,698	2,198
4021	MANUFACTURING-Manufacture of soft drinks	151	460	611
4022	MANUFACTURING-Manufacture of other non-alcoholic beverages	277	279	556
4023	MANUFACTURING-Manufacture of tobacco products	337	1,578	1,915
4024	MANUFACTURING-Manufacture of textiles (other than by handloom)	8,731	83,078	91,809
4025	MANUFACTURING-Manufacture of textiles using handlooms (khadi)	965	5,921	6,886
4026	MANUFACTURING-Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	185	1,044	1,229
4027	MANUFACTURING-Manufacture of carpet, rugs, blankets, shawls etc. by hand	77	1,397	1,474
4028	MANUFACTURING-Manufacture of wearing apparel	1,939	19,885	21,824
4029	MANUFACTURING-Tanning and dressing of leather	212	1,917	2,129
4030	MANUFACTURING-Manufacture of luggage, handbags and the like saddler and harness	221	1,245	1,466
4031	MANUFACTURING-Manufacture of footwear	771	3,608	4,379
4032	MANUFACTURING-Manufacture of wood and wood products, cork, straw and plaiting material	730	6,925	7,655
4033	MANUFACTURING-Manufacture of paper and paper products	2,581	9,983	12,564
4034	MANUFACTURING-Publishing, printing and reproduction of recorded media	1,918	8,766	10,684
4035	MANUFACTURING-Manufacture of coke oven products	122	190	312
4036	MANUFACTURING-Manufacture of refined petroleum products	337	308	645
4037	MANUFACTURING-Processing of nuclear fuel	17	19	36
4038	MANUFACTURING-Manufacture of fertilizers and nitrogen compounds	1,034	1,056	2,090

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4039	MANUFACTURING-Manufacture of plastics in primary forms and of synthetic rubber	370	1,625	1,995
4040	MANUFACTURING-Manufacture of paints, varnishes and similar coatings	730	1,618	2,348
4041	MANUFACTURING-Manufacture of pharmaceuticals, medicinal chemicals and botanical products	6,042	3,474	9,516
4042	MANUFACTURING-Manufacture of soap and detergents	298	1,454	1,752
4043	MANUFACTURING-Manufacture of other chemical products	3,901	6,170	10,071
4044	MANUFACTURING-Manufacture of man-made fibers	113	509	622
4045	MANUFACTURING-Manufacture of rubber products	1,116	3,295	4,411
4046	MANUFACTURING-Manufacture of plastic products	3,126	15,838	18,964
4047	MANUFACTURING-Manufacture of glass and glass products	357	1,015	1,372
4048	MANUFACTURING-Manufacture of cement, lime and plaster	679	1,098	1,777
4049	MANUFACTURING-Manufacture of articles of concrete, cement and plaster	426	3,073	3,499
4050	MANUFACTURING-Manufacture of Bricks	518	20,679	21,197
4051	MANUFACTURING-Manufacture of other clay and ceramic products	797	2,329	3,126
4052	MANUFACTURING-Manufacture of other non-metallic mineral products	228	830	1,058
4053	MANUFACTURING-Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	348	389	737
4054	MANUFACTURING-Manufacture of Ferro alloys	329	427	756
4055	MANUFACTURING-Manufacture of Ingots, billets, blooms and slabs etc.	635	623	1,258
4056	MANUFACTURING-Manufacture of steel products	3,975	9,929	13,904
4057	MANUFACTURING-Manufacture of basic precious and non-ferrous metals	266	2,074	2,340
4058	MANUFACTURING-Manufacture of non-metallic mineral products	246	965	1,211
4059	MANUFACTURING-Casting of metals	901	4,023	4,924
4060	MANUFACTURING-Manufacture of fabricated metal products	1,753	9,850	11,603
4061	MANUFACTURING-Manufacture of engines and turbines	214	436	650
4062	MANUFACTURING-Manufacture of pumps and compressors	415	1,288	1,703
4063	MANUFACTURING-Manufacture of bearings and gears	284	777	1,061
4064	MANUFACTURING-Manufacture of ovens and furnaces	101	195	296
4065	MANUFACTURING-Manufacture of lifting and handling equipment	361	581	942
4066	MANUFACTURING-Manufacture of other general purpose machinery	770	3,262	4,032

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4067	MANUFACTURING-Manufacture of agricultural and forestry machinery	573	3,237	3,810
4068	MANUFACTURING-Manufacture of Machine Tools	1,874	11,529	13,403
4069	MANUFACTURING-Manufacture of machinery for metallurgy	49	208	257
4070	MANUFACTURING-Manufacture of machinery for mining, quarrying and constructions	215	479	694
4071	MANUFACTURING-Manufacture of machinery for processing of food and beverages	233	673	906
4072	MANUFACTURING-Manufacture of machinery for leather and textile	139	705	844
4073	MANUFACTURING-Manufacture of weapons and ammunition	53	56	109
4074	MANUFACTURING-Manufacture of other special purpose machinery	816	1,331	2,147
4075	MANUFACTURING-Manufacture of domestic appliances	341	1,223	1,564
4076	MANUFACTURING-Manufacture of office, accounting and computing machinery	45	123	168
4077	MANUFACTURING-Manufacture of electrical machinery and apparatus	2,260	4,111	6,371
4078	MANUFACTURING-Manufacture of Radio, Television, communication equipment and apparatus	267	239	506
4079	MANUFACTURING-Manufacture of medical and surgical equipment	751	1,037	1,788
4080	MANUFACTURING-Manufacture of industrial process control equipment	567	1,531	2,098
4081	MANUFACTURING-Manufacture of instruments and appliances for measurements and navigation	151	232	383
4082	MANUFACTURING-Manufacture of optical instruments	55	201	256
4083	MANUFACTURING-Manufacture of watches and clocks	36	198	234
4084	MANUFACTURING-Manufacture of motor vehicles	389	219	608
4085	MANUFACTURING-Manufacture of body of motor vehicles	249	865	1,114
4086	MANUFACTURING-Manufacture of parts & accessories of motor vehicles & engines	3,203	5,012	8,215
4087	MANUFACTURING-Building & repair of ships and boats	102	258	360
4088	MANUFACTURING-Manufacture of railway locomotive and rolling stocks	116	142	258
4089	MANUFACTURING-Manufacture of aircraft and spacecraft	79	47	126
4090	MANUFACTURING-Manufacture of bicycles	84	462	546
4091	MANUFACTURING-Manufacture of other transport equipment	126	201	327
4092	MANUFACTURING-Manufacture of furniture	812	7,863	8,675
4093	MANUFACTURING-Manufacture of jewellery	1,498	33,324	34,822
4094	MANUFACTURING-Manufacture of sports goods	110	632	742
4095	MANUFACTURING-Manufacture of musical instruments	24	153	177

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4096	MANUFACTURING-Manufacture of games and toys	89	395	484
4097	MANUFACTURING-Other manufacturing n.e.c.	58,215	2,52,008	3,10,223
4098	MANUFACTURING-Recycling of metal waste and scrap	203	1,145	1,348
4099	MANUFACTURING-Recycling of non-metal waste and scrap	184	868	1,052
5001	ELECTRICITY, GAS AND WATER-Production, collection and distribution of electricity	5,018	1,140	6,158
5002	ELECTRICITY, GAS AND WATER-Manufacture and distribution of gas	273	1,634	1,907
5003	ELECTRICITY, GAS AND WATER-Collection, purification and distribution of water	149	791	940
5004	ELECTRICITY, GAS AND WATER-Other essential commodity service n.e.c	2,183	12,327	14,510
6001	CONSTRUCTION-Site preparation works	2,076	15,464	17,540
6002	CONSTRUCTION-Building of complete constructions or parts civil contractors	18,525	1,10,210	1,28,735
6003	CONSTRUCTION-Building installation	668	2,406	3,074
6004	CONSTRUCTION-Building completion	6,327	21,777	28,104
6005	CONSTRUCTION-Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	5,041	32,244	37,285
6006	CONSTRUCTION-Construction and maintenance of power plants	698	1,684	2,382
6007	CONSTRUCTION-Construction and maintenance of industrial plants	471	2,874	3,345
6008	CONSTRUCTION-Construction and maintenance of power transmission and telecommunication lines	699	2,961	3,660
6009	CONSTRUCTION-Construction of water ways and water reservoirs	218	1,976	2,194
6010	CONSTRUCTION-Other construction activity n.e.c.	36,981	2,16,593	2,53,574
7001	REAL ESTATE AND RENTING SERVICES-Purchase, sale and letting of leased buildings(residential and nonresidential)	5,998	10,298	16,296
7002	REAL ESTATE AND RENTING SERVICES-Operating of real estate of self-owned buildings(residential and nonresidential)	3,444	5,415	8,859
7003	REAL ESTATE AND RENTING SERVICES-Developing and sub-dividing real estate into lots	9,239	15,343	24,582
7004	REAL ESTATE AND RENTING SERVICES-Real estate activities on a fee or contract basis	6,117	17,095	23,212
7005	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c	36,607	47,948	84,555
8001	RENTING OF MACHINERY-Renting of land transport equipment	190	3,969	4,159
8002	RENTING OF MACHINERY-Renting of water transport equipment	28	198	226
8003	RENTING OF MACHINERY-Renting of air transport equipment	289	100	389

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
8004	RENTING OF MACHINERY-Renting of agricultural machinery and equipment	46	1,196	1,242
8005	RENTING OF MACHINERY-Renting of construction and civil engineering machinery	231	3,052	3,283
8006	RENTING OF MACHINERY-Renting of office machinery and equipment	174	1,018	1,192
8007	RENTING OF MACHINERY-Renting of other machinery and equipment n.e.c.	405	3,829	4,234
8008	RENTING OF MACHINERY-Renting of personal and household goods n.e.c.	100	1,616	1,716
8009	RENTING OF MACHINERY-Renting of other machinery n.e.c.	653	7,606	8,259
9001	WHOLESALE AND RETAIL TRADE-Wholesale and retail sale of motor vehicles	3,417	16,858	20,275
9002	WHOLESALE AND RETAIL TRADE-Repair and maintenance of motor vehicles	567	12,071	12,638
9003	WHOLESALE AND RETAIL TRADE-Sale of motor parts and accessories wholesale and retail	1,354	22,692	24,046
9004	WHOLESALE AND RETAIL TRADE-Retail sale of automotive fuel	399	39,236	39,635
9005	WHOLESALE AND RETAIL TRADE-General commission agents, commodity brokers and auctioneers	3,610	6,00,180	6,03,790
9006	WHOLESALE AND RETAIL TRADE-Wholesale of agricultural raw material	2,450	47,709	50,159
9007	WHOLESALE AND RETAIL TRADE-Wholesale of food & beverages and tobacco	1,579	25,409	26,988
9008	WHOLESALE AND RETAIL TRADE-Wholesale of household goods	752	17,595	18,347
9009	WHOLESALE AND RETAIL TRADE-Wholesale of metals and metal ores	1,979	15,550	17,529
9010	WHOLESALE AND RETAIL TRADE-Wholesale of household goods	371	7,755	8,126
9011	WHOLESALE AND RETAIL TRADE-Wholesale of construction material	1,232	30,890	32,122
9012	WHOLESALE AND RETAIL TRADE-Wholesale of hardware and sanitary fittings	640	17,219	17,859
9013	WHOLESALE AND RETAIL TRADE-Wholesale of cotton and jute	720	6,737	7,457
9014	WHOLESALE AND RETAIL TRADE-Wholesale of raw wool and raw silk	82	1,682	1,764
9015	WHOLESALE AND RETAIL TRADE-Wholesale of other textile fibres	2,905	35,403	38,308
9016	WHOLESALE AND RETAIL TRADE-Wholesale of industrial chemicals	1,562	9,397	10,959
9017	WHOLESALE AND RETAIL TRADE-Wholesale of fertilizers and pesticides	954	18,296	19,250
9018	WHOLESALE AND RETAIL TRADE-Wholesale of electronic parts & equipment	3,216	21,771	24,987

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
9019	WHOLESALE AND RETAIL TRADE-Wholesale of other machinery, equipment and supplies	2,717	12,070	14,787
9020	WHOLESALE AND RETAIL TRADE-Wholesale of waste, scrap & materials for recycling	636	16,708	17,344
9021	WHOLESALE AND RETAIL TRADE-Retail sale of food, beverages and tobacco in specialized stores	853	26,201	27,054
9022	WHOLESALE AND RETAIL TRADE-Retail sale of other goods in specialized stores	438	20,004	20,442
9023	WHOLESALE AND RETAIL TRADE-Retail sale in non-specialized stores	685	52,017	52,702
9024	WHOLESALE AND RETAIL TRADE-Retail sale of textiles, apparel, footwear, leather goods	5,174	1,17,258	1,22,432
9025	WHOLESALE AND RETAIL TRADE-Retail sale of other household appliances	704	21,306	22,010
9026	WHOLESALE AND RETAIL TRADE-Retail sale of hardware, paint and glass	423	34,402	34,825
9027	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c	61,769	8,05,636	8,67,405
9028	WHOLESALE AND RETAIL TRADE-Retail sale of other products n.e.c	69,460	18,77,779	19,47,239
10001	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Star rated	1,823	1,825	3,648
10002	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Nonstar rated	5,563	24,753	30,316
10003	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Motels, Inns and Dharmshalas	265	1,114	1,379
10004	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Guest houses and circuit houses	398	3,744	4,142
10005	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Dormitories and hostels at educational institutions	73	760	833
10006	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Short stay accommodations n.e.c.	597	4,151	4,748
10007	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Restaurants with bars	1,493	9,106	10,599
10008	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Restaurants without bars	2,714	19,980	22,694
10009	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Canteens	303	9,025	9,328
10010	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Independent caterers	403	11,265	11,668
10011	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Casinos and other games of chance	39	101	140
10012	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Other hospitality services n.e.c.	5,642	16,287	21,929
11001	TRANSPORT AND LOGISTICS SERVICES-Travel agencies and tour operators	6,370	34,977	41,347
11002	TRANSPORT AND LOGISTICS SERVICES-Packers and movers	215	1,393	1,608

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
11003	TRANSPORT AND LOGISTICS SERVICES-Passenger land transport	597	13,490	14,087
11004	TRANSPORT AND LOGISTICS SERVICES-Air transport	389	220	609
11005	TRANSPORT AND LOGISTICS SERVICES-Transport by urban/suburban railways	51	624	675
11006	TRANSPORT AND LOGISTICS SERVICES-Inland water transport	91	314	405
11007	TRANSPORT AND LOGISTICS SERVICES-Sea and coastal water transport	360	233	593
11008	TRANSPORT AND LOGISTICS SERVICES-Freight transport by road	3,874	81,525	85,399
11009	TRANSPORT AND LOGISTICS SERVICES-Freight transport by railways	48	432	480
11010	TRANSPORT AND LOGISTICS SERVICES-Forwarding of freight	1,455	3,263	4,718
11011	TRANSPORT AND LOGISTICS SERVICES-Receiving and acceptance of freight	52	837	889
11012	TRANSPORT AND LOGISTICS SERVICES-Cargo handling	1,155	2,783	3,938
11013	TRANSPORT AND LOGISTICS SERVICES-Storage and warehousing	1,469	2,661	4,130
11014	TRANSPORT AND LOGISTICS SERVICES-Transport via pipelines (transport of gases, liquids, slurry and other commodities)	36	469	505
11015	TRANSPORT AND LOGISTICS SERVICES-Other Transport & Logistics services n.e.c	4,795	57,418	62,213
12001	POSTS AND TELECOMMUNICATION SERVICES-Post and courier activities	438	4,284	4,722
12002	POSTS AND TELECOMMUNICATION SERVICES-Basic telecom services	239	3,059	3,298
12003	POSTS AND TELECOMMUNICATION SERVICES-Value added telecom services	176	708	884
12004	POSTS AND TELECOMMUNICATION SERVICES-Maintenance of telecom network	279	546	825
12005	POSTS AND TELECOMMUNICATION SERVICES-Activities of the cable operators	484	4,820	5,304
12006	POSTS AND TELECOMMUNICATION SERVICES-Other Post & Telecommunication services n.e.c	918	4,351	5,269
13001	FINANCIAL INTERMEDIATION SERVICES-Commercial banks, saving banks and discount houses	320	3,352	3,672
13002	FINANCIAL INTERMEDIATION SERVICES-Specialised institutions granting credit	313	1,116	1,429
13003	FINANCIAL INTERMEDIATION SERVICES-Financial leasing	918	5,185	6,103
13004	FINANCIAL INTERMEDIATION SERVICES-Hire-purchase financing	389	4,470	4,859
13005	FINANCIAL INTERMEDIATION SERVICES-Housing finance activities	187	1,171	1,358

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
13006	FINANCIAL INTERMEDIATION SERVICES-Commercial loan activities	2,295	22,777	25,072
13007	FINANCIAL INTERMEDIATION SERVICES-Credit cards	18	125	143
13008	FINANCIAL INTERMEDIATION SERVICES-Mutual funds	296	3,812	4,108
13009	FINANCIAL INTERMEDIATION SERVICES-Chit fund	4,490	1,566	6,056
13010	FINANCIAL INTERMEDIATION SERVICES-Investment activities	16,200	67,279	83,479
13011	FINANCIAL INTERMEDIATION SERVICES-Life insurance	150	1,25,653	1,25,803
13012	FINANCIAL INTERMEDIATION SERVICES-Pension funding	3	233	236
13013	FINANCIAL INTERMEDIATION SERVICES-Non-life insurance	245	14,667	14,912
13014	FINANCIAL INTERMEDIATION SERVICES-Administration of financial markets	41	596	637
13015	FINANCIAL INTERMEDIATION SERVICES-Stock brokers, sub-brokers and related activities	4,028	22,926	26,954
13016	FINANCIAL INTERMEDIATION SERVICES-Financial advisers, mortgage advisers and brokers	2,031	22,638	24,669
13017	FINANCIAL INTERMEDIATION SERVICES-Foreign exchange services	1,746	773	2,519
13018	FINANCIAL INTERMEDIATION SERVICES-Other financial intermediation services n.e.c.	16,119	1,44,919	1,61,038
14001	COMPUTER AND RELATED SERVICES-Software development	22,890	11,972	34,862
14002	COMPUTER AND RELATED SERVICES-Other software consultancy	7,191	9,265	16,456
14003	COMPUTER AND RELATED SERVICES-Data processing	894	2,938	3,832
14004	COMPUTER AND RELATED SERVICES-Database activities and distribution of electronic content	769	904	1,673
14005	COMPUTER AND RELATED SERVICES-Other IT enabled services	22,568	16,343	38,911
14006	COMPUTER AND RELATED SERVICES-BPO services	2,361	1,264	3,625
14007	COMPUTER AND RELATED SERVICES-Cyber café	21	2,781	2,802
14008	COMPUTER AND RELATED SERVICES-Maintenance and repair of office, accounting and computing machinery	408	4,257	4,665
14009	COMPUTER AND RELATED SERVICES-Computer training and educational institutes	2,043	8,961	11,004
14010	COMPUTER AND RELATED SERVICES-Other computation related services n.e.c.	3,909	14,044	17,953
15001	RESEARCH AND DEVELOPMENT-Natural sciences and engineering	210	168	378
15002	RESEARCH AND DEVELOPMENT-Social sciences and humanities	43	233	276
15003	RESEARCH AND DEVELOPMENT-Other Research &	1,477	1,089	2,566

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	Development activities n.e.c.			
16001	PROFESSIONS-Legal profession	718	1,04,555	1,05,273
16002	PROFESSIONS-Accounting, book-keeping and auditing profession	1,886	1,02,960	1,04,846
16003	PROFESSIONS-Tax consultancy	1,072	25,363	26,435
16004	PROFESSIONS-Architectural profession	1,009	14,829	15,838
16005	PROFESSIONS-Engineering and technical consultancy	4,219	28,085	32,304
16006	PROFESSIONS-Advertising	2,423	7,687	10,110
16007	PROFESSIONS-Fashion designing	150	11,319	11,469
16008	PROFESSIONS-Interior decoration	717	8,857	9,574
16009	PROFESSIONS-Photography	303	13,529	13,832
16010	PROFESSIONS-Auctioneers	17	106	123
16011	PROFESSIONS-Business brokerage	590	56,105	56,695
16012	PROFESSIONS-Market research and public opinion polling	249	700	949
16013	PROFESSIONS-Business and management consultancy activities	6,863	25,655	32,518
16014	PROFESSIONS-Labour recruitment and provision of personnel	1,688	9,318	11,006
16015	PROFESSIONS-Investigation and security activities	899	2,632	3,531
16016	PROFESSIONS-Buildingcleaning and industrial cleaning activities	80	589	669
16017	PROFESSIONS-Packaging activities	84	1,007	1,091
16018	PROFESSIONS-Secretarial activities	117	2,931	3,048
16019	PROFESSIONS-Other business activities n.e.c.	14,371	3,70,140	3,84,511
16020	PROFESSIONS-Film Artist	20	1,401	1,421
17001	EDUCATION SERVICES-Primary education	616	16,452	17,068
17002	EDUCATION SERVICES-Secondary/senior secondary education	170	7,068	7,238
17003	EDUCATION SERVICES-Technical and vocational secondary/senior secondary education	695	2,635	3,330
17004	EDUCATION SERVICES-Higher education	222	2,981	3,203
17005	EDUCATION SERVICES-Education by correspondence	155	1,114	1,269
17006	EDUCATION SERVICES-Coaching centres and tuitions	2,857	1,24,012	1,26,869
17007	EDUCATION SERVICES-Other education services n.e.c.	6,814	52,650	59,464
18001	HEALTHCARE SERVICES-General hospitals	2,160	18,698	20,858
18002	HEALTHCARE SERVICES-Speciality and super speciality hospitals	1,966	6,065	8,031
18003	HEALTHCARE SERVICES-Nursing homes	1,272	12,923	14,195
18004	HEALTHCARE SERVICES-Diagnostic centres	1,468	9,326	10,794
18005	HEALTHCARE SERVICES-Pathological laboratories	348	7,733	8,081
18006	HEALTHCARE SERVICES-Independent blood banks	8	145	153
18007	HEALTHCARE SERVICES-Medical transcription	121	1,231	1,352
18008	HEALTHCARE SERVICES-Independent ambulance	30	234	264

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	services			
18009	HEALTHCARE SERVICES-Medical suppliers, agencies and stores	2,838	31,330	34,168
18010	HEALTHCARE SERVICES-Medical clinics	1,022	65,646	66,668
18011	HEALTHCARE SERVICES-Dental practice	279	16,408	16,687
18012	HEALTHCARE SERVICES-Ayurveda practice	236	5,032	5,268
18013	HEALTHCARE SERVICES-Unani practice	4	412	416
18014	HEALTHCARE SERVICES-Homeopathy practice	49	6,654	6,703
18015	HEALTHCARE SERVICES-Nurses, physiotherapists or other paramedical practitioners	160	5,148	5,308
18016	HEALTHCARE SERVICES-Veterinary hospitals and practice	29	756	785
18017	HEALTHCARE SERVICES-Medical Education	1,546	11,826	13,372
18018	HEALTHCARE SERVICES-Medical Research	150	290	440
18019	HEALTHCARE SERVICES-Practice of Alternative Medicine	20	862	882
18020	HEALTHCARE SERVICES-Other healthcare services	3,068	21,065	24,133
19001	SOCIAL AND COMMUNITY WORK-social work activities with accommodation (orphanages and homes for the aged)	94	1,010	1,104
19002	SOCIAL AND COMMUNITY WORK-social work activities without accommodation (Creches)	268	2,329	2,597
19003	SOCIAL AND COMMUNITY WORK-Industry associations, chambers of commerce	108	455	563
19004	SOCIAL AND COMMUNITY WORK-Professional organisations	288	5,707	5,995
19005	SOCIAL AND COMMUNITY WORK-Trade unions	41	1,529	1,570
19006	SOCIAL AND COMMUNITY WORK-Religious organizations	46	3,471	3,517
19007	SOCIAL AND COMMUNITY WORK-Political organisations	3	111	114
19008	SOCIAL AND COMMUNITY WORK-Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	139	2,689	2,828
19009	SOCIAL AND COMMUNITY WORK-Other Social or community service n.e.c	1,772	20,095	21,867
20001	CULTURE AND SPORT-Motion picture production	1,363	1,892	3,255
20002	CULTURE AND SPORT-Film distribution	479	1,036	1,515
20003	CULTURE AND SPORT-Film laboratories	47	146	193
20004	CULTURE AND SPORT-Television channel productions	262	514	776
20005	CULTURE AND SPORT-Television channels broadcast	484	987	1,471
20006	CULTURE AND SPORT-Video production and distribution	714	1,369	2,083
20007	CULTURE AND SPORT-Sound recording studios	112	671	783
20008	CULTURE AND SPORT-Radio recording and distribution	47	163	210
20009	CULTURE AND SPORT-Stage production and related	151	980	1,131

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	activities			
20010	CULTURE AND SPORT-Individual artists excluding authors	29	3,722	3,751
20011	CULTURE AND SPORT-Literary activities	30	773	803
20012	CULTURE AND SPORT-Other cultural activities n.e.c.	631	6,314	6,945
20013	CULTURE AND SPORT-Circuses and race tracks	5	37	42
20014	CULTURE AND SPORT-Video Parlours	20	314	334
20015	CULTURE AND SPORT-News agency activities	284	1,224	1,508
20016	CULTURE AND SPORT-Library and archives activities	14	129	143
20017	CULTURE AND SPORT-Museum activities	13	40	53
20018	CULTURE AND SPORT-Preservation of historical sites and buildings	9	55	64
20019	CULTURE AND SPORT-Botanical and zoological gardens	10	44	54
20020	CULTURE AND SPORT-Operation and maintenance of sports facilities	68	204	272
20021	CULTURE AND SPORT-Activities of sports and game schools	165	698	863
20022	CULTURE AND SPORT-Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	303	412	715
20023	CULTURE AND SPORT-Other sporting activities n.e.c.	659	2,814	3,473
20024	CULTURE AND SPORT-Other recreational activities n.e.c.	655	4,168	4,823
21001	OTHER SERVICES-Hair dressing and other beauty treatment	566	37,623	38,189
21002	OTHER SERVICES-Funeral and related activities	14	260	274
21003	OTHER SERVICES-Marriage bureaus	90	899	989
21004	OTHER SERVICES-Pet care services	109	1,037	1,146
21005	OTHER SERVICES-Sauna and steam baths, massage salons etc.	95	948	1,043
21006	OTHER SERVICES-Astrological and spiritualists activities	129	6,238	6,367
21007	OTHER SERVICES-Private households as employers of domestic staff	109	1,123	1,232
21008	OTHER SERVICES-Other services n.e.c.	2,07,260	21,87,628	23,94,888
22001	OTHER SERVICES-Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	51	1,137	1,188
23001	ACTIVITIES OF COOPERATIVE SOCIETY-Banking/Credit Facilities to its members	-	21,032	21,032
23002	ACTIVITIES OF COOPERATIVE SOCIETY-Cottage Industry	-	1,350	1,350
23003	ACTIVITIES OF COOPERATIVE SOCIETY-Marketing of Agricultural produce grown by its members	-	958	958
23004	ACTIVITIES OF COOPERATIVE SOCIETY-Purchase of Agricultural Implements, seeds, livestock or other articles intended for agriculture for the purpose of	-	1,756	1,756

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	supplying to its members.			
23005	ACTIVITIES OF COOPERATIVE SOCIETY-Processing , without the aid of power, of the agricultural Produce of its members.	-	25	25
23006	ACTIVITIES OF COOPERATIVE SOCIETY-Collective disposal of Labour of its members	-	3,469	3,469
23007	ACTIVITIES OF COOPERATIVE SOCIETY-Fishing or allied activities for the purpose of supplying to its members.	-	149	149
23008	ACTIVITIES OF COOPERATIVE SOCIETY-Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act	-	7,541	7,541
23009	ACTIVITIES OF COOPERATIVE SOCIETY-Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)	-	838	838
23010	ACTIVITIES OF COOPERATIVE SOCIETY-Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)	-	4,468	4,468
23011	ACTIVITIES OF COOPERATIVE SOCIETY-Interest/Dividend from Investment in other co-operative society	-	8,915	8,915
23012	ACTIVITIES OF COOPERATIVE SOCIETY-Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities	-	179	179
23013	ACTIVITIES OF COOPERATIVE SOCIETY-Others	-	15,740	15,740
23014	ACTIVITIES OF COOPERATIVE SOCIETY-Federal milk co-operative society	-	225	225
16019_1	PROFESSIONS-Medical Profession	184	30,055	30,239
20023_1	CULTURE AND SPORT- Sports Management	31	149	180
21008_1	OTHER SERVICES-Event Management	884	5,705	6,589
	TOTAL	**9,12,531**	**1,08,59,884**	**1,17,72,415**