

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 9th May, 2025

No. 46/2025

G.S.R. 303(E).—In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely: -

1. (1) These rules may be called the Income-tax (Eighteenth Amendment) Rules, 2025.
(2) They shall be deemed to have come into force on the 1st day of April, 2025.
2. In the Income-tax Rules, 1962, in Appendix - II, for FORM ITR-7, the following FORM shall be substituted, namely: —

“FORM	ITR-7	INDIAN INCOME TAX RETURN [For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) only] (See rule 12 of the Income-tax Rules, 1962) (Refer instructions for guidance)	Assessment Year					
			2	0	2	5	-	2
Part A-GEN								
PERSONAL INFORMATION	(A1) Name (as mentioned in deed of creation/ establishing/ incorporation/ formation)				(A2) PAN			
	(A4) Flat/Door/Block No		(A5) Name of Premises/Building/Village		(A3) Date of formation/incorporation (DD/MM/YYYY)			
	(A6) Road/Street/Post Office		(A7) Area/Locality		(A11) Status (see instructions)	<input type="checkbox"/>	(A12) Sub Status (see instructions)	<input type="checkbox"/>
	(A8) Town/City/District		(A9) State	(A10) Pin code/Zip code				
	(A13) Office Phone Number with STD code/Mobile No. 1		(A14) Mobile No. 2		(A15) Email Address 1			
	(A16) Email Address 2							
	(A17) (i) Return furnished under section <input type="checkbox"/> 139(4A) <input type="checkbox"/> 139(4B) <input type="checkbox"/> 139(4C) <input type="checkbox"/> 139(4D)							
	(ii) Please specify the section under which the exemption is claimed (dropdown to be provided)							
	(A18) Whether any project/institution is run by the assessee? (Yes/No) If Yes, then please furnish the details: Details of the projects/institutions run by you							
	Sl.	Name of the project/institution (see instruction)		Nature of activity (see instruction)		Classification (see instructions)		
1								
2								
3								
4								

(A19) Details of registration/provisional registration or approval under the Income-tax Act (Mandatory, if required to be registered) (Where regular registration/approval has been granted, details of provisional registration/ approval are not required)							
Sl.	Section under which registered/provisionally registered or approved/notified	Date of registration/provisional registration or approval	Approval/ Notification/ Unique Registration No. (URN)	Approving/ registering Authority	Date from which registration/provisional registration/ approval is effective		
1	<i>(Dropdowns to be provided)</i>						
2							
(A20) Details of registration/provisional registration or approval under any law other than Income-tax Act (including the registration under Foreign Contribution (Regulation) Act, 2010, registration on DARPAN portal of Niti Aayog and registration with SEBI)							
Sl.	Law under/Portal on which registered	Specify details in case 'Any other Law'	Date of registration or approval	Approval/ Notification/ Registration No.	Approving/ registering Authority	Date from which the registration is effective	
1	<i>(Dropdowns to be provided)</i>						
2							
FILING STATUS	(A21)	Return filed u/s (Tick) <i>[Please see instruction]</i>		<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- After Condonation of delay .			
	(ai)	Or filed in response to notice u/s		<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C			
	(b)	If revised/ defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)					__/__/__
	(c)	If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b), enter unique number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement				<i>(unique number)</i>	__/__/__
	(d)	Residential status? (Tick) <input type="checkbox"/> Resident		<input type="checkbox"/> Non-resident			
	(e)	Whether any income included in total income for which claim under section 90/90A/91 has been made? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>[applicable in the case of resident] [if yes, ensure to fill Schedule FSI and Schedule TR]</i>					
	(f)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -					
		(1)	Name of the representative				
		(2)	Capacity of the Representative <i>(drop down to be provided)</i>				
		(3)	Address of the representative				
	(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative					
(g)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, please furnish following information				
	Name of Firm		PAN				
(h)	Legal Entity Identifier (LEI) details (mandatory if refund is 50 crores or more):						

		LEI Number			Valid upto date	(DD/MM/YYYY)								
(A2 2)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares													
	Name of company	Type of the company	PAN	Opening balance		Shares acquired during the year				Shares transferred during the year		Closing balance		
				No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13

OTHER DETAILS	(A23)	i	Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then-										
		a	i	Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?						<input type="checkbox"/> Yes <input type="checkbox"/> No			
			ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts						%			
		b	i	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?						<input type="checkbox"/> Yes <input type="checkbox"/> No			
			ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts						%			
		ii	If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution										
			Sl.	Name of the project/Institution						Amount of aggregate annual receipts from such activities			
			a										
			b										
	(A24)	i	Is there any change in the objects/activities during the Year on the basis of which approval/registration/provisional registration was granted?						<input type="checkbox"/> Yes <input type="checkbox"/> No				
	ii	If yes, please furnish following information:-											
		A	date of such change (DD/MM/YYYY)						____/____/____				
		B	Whether an application for fresh registration/provisional registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A / Sub-clause (v) of Clause (ac) of sub-section (1) of section 12A						<input type="checkbox"/> Yes <input type="checkbox"/> No				
		C	Whether fresh registration/provisional registration has been granted under section 12AB						<input type="checkbox"/> Yes <input type="checkbox"/> No				

		D	date of such fresh registration/provisional registration (DD/MM/YYYY)	___/___/___
(A25)	Is this your first return?			<input type="checkbox"/> Yes <input type="checkbox"/> No
(A26)	Whether provisions of twenty second proviso to Section 10(23C) or Section 13(10) are applicable?			<input type="checkbox"/> Yes <input type="checkbox"/> No
	If "Yes", please furnish below information, whether:			
(a)	Provisions of proviso to clause (15) of section 2 are applicable			<input type="checkbox"/> Yes <input type="checkbox"/> No
(b)	Conditions specified in clause (a) of tenth proviso to 10 (23C) / sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated			<input type="checkbox"/> Yes <input type="checkbox"/> No
(c)	Conditions specified in clause (b) of tenth proviso to 10 (23C)/ sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated			<input type="checkbox"/> Yes <input type="checkbox"/> No
(d)	Conditions specified in twentieth proviso to 10(23C)/ clause (ba) of sub-section (1) of section 12A have been violated			<input type="checkbox"/> Yes <input type="checkbox"/> No
AUDIT INFORMATION	(A27)	(i) Are you liable for audit under the Income-tax Act? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information-		
		(ii) Section under which you are liable for audit (specify section). Please mention date of audit report. (DD/MM/YY)		
		a	Name of the auditor signing the tax audit report	
		b	Membership No. of the auditor	
		c	Name of the auditor (proprietorship/ firm)	
		d	Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm	
		e	Date of audit report	
		f	Date of furnishing of the audit report ___/___/___ (DD/MM/YYYY)	
		g	Acknowledgement number of the audit report	
	h	Unique Document Identification Number (UDIN)		
(A28)	(i) If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report?			
	Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)

MEMBER'S INFORMATION	(A29)	i. Particulars of persons who were members in the AOP on 31 st day of March, 2025 (to be filled by venture capital fund/ investment fund)					
		Sl. No	Name and Address	Percentage of share (if determinate)	PAN	Aadhaar Number	Status
		(1)	(2)	(3)	(4)	(5)	(6)

							years' accumulation
(1)	(2)	(3)	(4)	(5) = (2-4)	(6)	(7) = (5-6)	(8)
2019-20							
2020-21							
2021-22							
2022-23							
2023-24							
2024-25							
Total							

Year of accumulation (F.Yr.)	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (iv)/(v)/(vi)/(vii) of clause (23C) of section 10 (if applicable)	Balance amount available for application	Amount invested or deposited in the modes specified in section 11(5) out of 11	Amount invested or deposited in the modes other than specified in section 11(5) out of 11 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable)
	(9)	(10)	(11) = (7-8-9-10)	(12)	(13)	(14)	(15) = (9+10+13+14)
2019-20							
2020-21							
2021-22							
2022-23							
2023-24							
2024-25							
Total							

Schedule IA		Details of accumulated income taxed in earlier assessment years as per section 11(3)				
FY	AY	Assessment year in which the amount referred at Col 6 of Schedule I was taxed (Figures in Rs.)				
	Year of accumulation (F.Yr.)	2021-22 (A)	2022-23 (B)	2023-24 (C)	2024-25 (D)	Total (E) (A+B+C+D)
	2019-20					
	2020-21					
	2021-22					
	2022-23					
Total						

Schedule D		Details of deemed application of income under clause (2) of Explanation 1 to sub-section (1) of section 11.						
Year in which income is deemed to be applied (F.Yr.)	Amount deemed to be applied during the previous year of deeming	Reason of deeming application (ग) income has not been received during that year (घ) any other reason	Out of the deemed application claimed, amount required to be applied	Amount taxed in any earlier assessment year(s)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current Assessment year	Amount of deemed application claimed in earlier years, applied during the financial year pertaining to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2025-26 onwards
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6-7)	(9) = (4-6)
<i>Dropdowns to be provided</i>		<i>Dropdowns to be provided</i>						
2024-25		<i>Dropdowns to be provided</i>						
Total								

Schedule DA		Details of accumulated income taxed in earlier assessment years as per section 11(1B)				
Assessment Year	Assessment year in which the amount referred at Col 5 of Schedule D was taxed (Figures in Rs.)					
	Prior to AY 2021-22	2021-22	2022-23	2023-24	2024-25	Total
Year of accumulation (F.Yr.)	(A)	(B)	(C)	(D)	(E)	(F) (A+B+C+D+E)
Prior to FY 2019-20						
2019-20						
2020-21						
2021-22						
2022-23						
Total						

	and (ii) above										
	Total										
A 2	Details of loan and borrowings										
	Opening Balance As on 01.04.2024	Loan & Borrowings taken for applications towards objectives during the year	Applied for the objects of the trust or institution during the year	Amount of repayment of loan or borrowing during the year (which was earlier applied and not claimed as application) where application from any loan or borrowing is made on or after 01.04.2021	Financial year in which (4) was applied earlier	Total Repayment of loan or borrowing during the year	Closing Balance as on 31.03.2025				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	=(1+2-6)			
B	Details of corpus investment/deposits made under section 11(5) as on 31.03.2025										
	Sl. No	Investment out of	Mode of investment as per section 11(5)		Amount of investment						
	(1)	(2)	(3)		(4)						
	i	Corpus representing donation donations received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	Dropdown to be provided (Please specify the nature)								
	ii	Corpus other than (i) above received on or after 01.04.2021									
	iii	Other than (i) and (ii) above									
	iv	TOTAL									
C	Investment held at any time during the previous year (s) in concern (s) in which persons referred to in section 13(3) and 21 st Proviso of Section 10(23C) have a substantial interest										
	Sl. No.	Name and address of the concern	Whether the concern is a company (tick as applicable <input checked="" type="checkbox"/>)	Number of shares held	Class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col (6) exceeds 5 percent of the capital of the concern during the previous year (tick as applicable <input checked="" type="checkbox"/>)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
	i		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No			
	ii		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No			
	iii		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No			
	iv		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No			
	v		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No			
			TOTAL								
D	Other investments as on the last day of the previous year										

Sl. No.	Name and address of the concern	Whether the concern is a company (tick as applicable <input checked="" type="checkbox"/>)	Class of shares held	Number of shares held	Nominal value of investment
(1)	(2)	(3)	(4)	(5)	(6)
i		<input type="checkbox"/> Yes <input type="checkbox"/> No			
ii		<input type="checkbox"/> Yes <input type="checkbox"/> No			
iii		<input type="checkbox"/> Yes <input type="checkbox"/> No			
iv		<input type="checkbox"/> Yes <input type="checkbox"/> No			
v		TOTAL			

Sl. No	Name and address of the donor	Value of contribution/donation	Value of contribution applied towards objective	Amount out of (3) invested in modes prescribed under section 11(5)	Balance to be treated as income under section 11(3)
(1)	(2)	(3)	(4)	(5)	(6)
i					
ii					
iii					
iv	TOTAL				

Part A-BS		CONSOLIDATED BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2025					
SOURCES OF FUNDS	A Sources of Funds						
	1 Own Funds						
		a	Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020			1a	
		b	Other corpus received on or after 01.04.2021			1b	
		c	Corpus other than (a) and (b)			1c	
		d	Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)			1d	
		e	Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2025-26 onwards			1e	
		f Any other reserve (Specify the nature)					
		i	Specify the nature	i			
		ii	Specify the nature	ii			
		iii	Total (ai + aii)			1fiii	
		g	Total fund (a+ b+c+d+e+f)			1g	
		2 Loan and Borrowings					
		a	Secured loans		a		
		b	Unsecured loans (including deposits)		b		
	c	Total Loan Funds (a+ b)			2c		
	3 Advances					3	

	4	Sources of funds (1g + 2c +3)	4	
APPLICATION OF FUNDS	B	Application of funds		
	1	Fixed assets		
		a Gross Fixed Assets	1a	
		b Depreciation	1b	
		c Net Fixed Assets (1a-1b)	1c	
		2 Investments	2	
		3 Current assets, loans and advances		
		a Current assets		
		i Inventories	I	
		ii Sundry Debtors	ii	
		iii Cash and bank balances		
		A Balance with banks	iiiA	
		B Cash-in-hand	iiiB	
		C Others	iiiC	
		D Total Cash and cash equivalents (iiiA + iiiB + iiiC)	iiiD	
		iv Other Current Assets	iv	
		v Total current assets (i +ii + iiiD + iv)	av	
		b Loans and advances	B	
		c Total (av + b)	C	
		d Current liabilities and provisions		
	i Current liabilities			
	A Sundry Creditors	A		
	B Other payables	B		
	C Total (A + B)	iC		
	ii Provisions	ii		
	iii Total (iC + ii)	diii		
	e Net Current Assets (3c – 3diii)	3e		
	4 Accumulated balance/ Any other reserve (deficit)	4		
	5 Total, application of funds (1+2+3e+4)	5		
	6 Out of 5, Investment made in modes specified u/s 11(5)	6		
	7 Out of 5, Investment made in modes other than specified u/s 11(5)	7		

Schedule R		Reconciliation of Corpus of Schedule J and Balance sheet		
Particulars	Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	Other corpus received on or after 01.04.2021	Corpus other than (1) and (2)	
	(1)	(2)	(3)	
A. Closing balance as on 31.03.2025 as per Schedule J				
B. Reasons of difference (+/-) (Bi+Bii+Biii)				
i) Purchase of fixed asset				
ii) Depreciation				
iii) Any other reason (Please specify)				

C. Closing balance as on 31.03.2025 as per Balance sheet (A+B)			

Schedule LA		Political Party		
POLITICAL PARTY	1	A) Whether registered under Section 29A of Representation of People Act, 1951	<input type="checkbox"/> Yes <input type="checkbox"/> No	
		a If yes, please enter registration number		
		b Date of Registration	___/___/___	
		B) Whether recognized by the Election Commission of India	<input type="checkbox"/> Yes <input type="checkbox"/> No	
		a If yes, date of recognition		
	2	Whether books of account were maintained? (<i>tick as applicable</i> <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	3	Whether the accounts have been audited? (<i>tick as applicable</i> <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
		If yes, furnish the following information: -		
		a Date of furnishing of the audit report (DD/MM/YYYY)	___/___/___	
		b Name of the auditor signing the audit report		
		c Membership No. of the auditor		
		d Name of the auditor (proprietorship/ firm)		
		e Proprietorship/firm registration No.		
		f Permanent Account Number (PAN) /Aadhaar No. of the auditor (proprietorship/ firm)		
		g Date of audit report	___/___/___	
	4	Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted? (<i>tick as applicable</i> <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
		If yes, then date of submission of the report (DD/MM/YYYY)	___/___/___	
	5	a Whether any voluntary contribution from any person in excess of twenty thousand rupees was received during the year ? (<i>tick as applicable</i> <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
		b If yes, whether record of each voluntary contribution (other than contributions by way of electoral bonds) in excess of twenty thousand rupees (including name and address of the person who has made such contribution) were maintained? (<i>tick as applicable</i> <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	6	Whether any donation exceeding two thousand rupees was received otherwise than by an account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through electoral bond? (<i>tick as applicable</i> <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	7	Please furnish the following information: -		
		a Total voluntary contributions received by the party during the F.Y. (b+d)	7a	
		b Aggregate value of all the voluntary contributions received upto Rs. 20,000 during the F.Y.	7b	
	ci Aggregate value of all the voluntary contributions received upto Rs. 2,000 in cash during the F.Y.	7ci		
	cii Aggregate value of all the voluntary contributions received upto Rs. 2,000 other than in cash during the F.Y.	7cii		
	d Aggregate value of all the voluntary contributions received more than Rs. 20,000/- during the F.Y.	7d		

Schedule ET		Electoral Trust		
ELECTORAL TRUST	1	Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes No <input type="checkbox"/>	
	2	Whether record of each voluntary contribution (including name, address and PAN of the person who has made such contribution along with the mode of contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes No <input type="checkbox"/>	
	3	Whether record of each eligible political party to whom the distributable contributions have been distributed (including name, address, PAN and registration number of eligible political party) was maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes No <input type="checkbox"/>	
	4	Whether the accounts have been audited as per rule 17CA(12)? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes No <input type="checkbox"/>	
		If yes, date of audit report in Form No.10BC (DD/MM/YYYY)	____/____/____	
	5	Whether the report as per rule 17CA(14) furnished to the Commissioner of Income-tax or Director of Income-tax?(tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes No <input type="checkbox"/>	
	6	Details of voluntary contributions received and amounts distributed during the year		
		i	Opening balance as on 1 st April	i
		ii	Voluntary contribution received during the year	ii
		iii	Total (i + ii)	iii
		iv	Amount distributed to Political parties	iv
		v	Amount spent on administrative and management functions of the Trust (Restricted to 5% of Sr.no. ii above OR 5 lakh for first year of incorporation and 3 lakh for subsequent years whichever is lesser)	v
		vi	Total (iv + v)	vi
	vii	Total amount eligible for exemption under section 13B (Sr.no. 6ii of schedule ET if Amount distributed in 6iv is 95% of 6iii)(As per rule 17CA)	vii	
	viii	Closing balance as on 31 st March (iii – vi)	viii	

Schedule VC		Voluntary Contributions [to be mandatorily filled in by all persons filing ITR-7]			
A	Domestic Contribution (Other than anonymous donations taxable u/s 115BBC)				
	i	Corpus donation (Aia + Aib)	Ai		
	a	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)	Aia		
		Corpus other than above	Aib		
	ii	Other than corpus donation			
	(a)	Grants Received from Government	Aiia		
		Grants Received from Companies under Corporate Social Responsibility	Aiib		
		Other specific grants	Aiic		
		Other Donations	Aiid		
		Total	Aiie		
	iii	Voluntary contribution Domestic (Ai + Aiie)	Aiii		
	B	Foreign contribution (other than anonymous donations taxable u/s 115BBC)			
		i	Corpus donation (Bia + Bib)	Bi	
		a	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)	Bia	
			Corpus other than above	Bib	
		ii	Other than corpus donation	Bii	
		iii	Foreign contribution (Bi + Bii)	Biii	
iv		Specify the purpose for which foreign contribution has been received	Biv	Free text box	
C		Total Contributions (Aiii + Biii)	C		

	D	Anonymous donations, chargeable u/s 115BBC [Applicable to assessee claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiad) or 10(23C)(iiiae)]		
		i	Aggregate of such anonymous donations received	i
		ii	5% of total donations received at Sl. No. C+Di or 1,00,000 whichever is higher	ii
	iii	Anonymous donations taxable u/s 115BBC @ 30% (i – ii)	iii	{to be taken as nil, if negative}
	E	Anonymous donations other than those included at Sl. No. Diii (Di-Diii of Schedule VC)		E

Schedule AI		Aggregate of income derived during the previous year excluding Voluntary contributions [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]			
AGGREGATE OF INCOME	1	Receipts from main objects		1	
	2	Receipts from incidental objects		2	
	3	Rent		3	
	4	Commission		4	
	5	Dividend income		5	
	6	Interest income		6	
	7	Agriculture income		7	
	8	Net consideration on transfer of capital asset		8	
	9	Any other income (specify nature and amount)			
			Nature		Amount
	a	Pass through income/Loss (Fill schedule PTI)	a		
	b		b		
	c		c		
	d		d		
	e	Total (9a+ 9b+ 9c +9d)	e	9e	
10	Total (1 + 2 + 3 + 4 + 5 + 6+ 8 + 9)		10		

Schedule A		Amount applied to stated objects of the trust/institution during the previous year from all sources referred to in C1 to C7 of this table- [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]			
			Amount		
A	Application towards the stated objects of the trust/institution		Revenue	Capital	Total
1	Donation(s) made to trust or institution(s) registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)– Other than Corpus (100% of donations made need to be entered here)		1		
1a	85% of the donation(s) made to trust or institution(s) registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)– Other than Corpus		1a		
2	Religious		2		
3	Relief of poor		3		
4	Educational		4		
5	Yoga		5		
6	Medical relief		6		
7	Preservation of environment		7		

	8	Preservation of monuments etc.	8			
	9	General public utility	9			
	10	Application which cannot be specifically identified under 1 to 9 above	10			
	11	Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration)	11			
	12	Total (A1a to A11)	12			
B	Expenditure not allowed as application, other than application out of source of fund at C2 to C7 (B1 + B2 + B3 + B4 + B5 + B6 + B7 + B8) <i>Note: Amount entered in Sl. No. B should be out of Sl. No. A</i>		B			
	1	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus	1			
	2	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) other than towards corpus in case of donations out of accumulated income	2			
	3	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects	3			
	4	Donation to any person other than trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)	4			
	5	Application outside India for which approval as per proviso to section 11(1)(c) is obtained	5			
	6	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained	6			
	7	Applied for any purpose beyond the objects of the trust or institution	7			
	8	Any other disallowable application	8			
C	Source of fund to meet revenue and capital application in Row A (to the extent amount at Sl. No. C2 to C7 is included in Sl. No. A12)		C			
	1	Income derived from the property/income earned during previous year (Excluding corpus)	1			
	2	Income accumulated as under section 11(2) or third proviso to section 10(23C) in earlier years	2			
	3	Income deemed to be applied in any preceding year under clause 2 of explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	3			
	4	Income of earlier years upto 15% accumulated or set apart	4			
	5	Corpus	5			
	6	Borrowed Fund	6			
	7	Any other (Please specify)	8			
D	Total Amount applied during the previous year [A12-B-C2-C3-C4-C5-C6-C7]		D			
E	Amount which was not actually applied during the previous year out of D (if it is included in Sl. No. A12)		E			
F	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year		F			
G	Total amount to be allowed as application (G=D-E+F)		G			

Schedule IE- 1		Income & Expenditure statement [Applicable for assessee claiming exemption under sections 10(21), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46), 10(46A), 10(46B), 10(47) {Exemptions are not subject to computational or heads of income conditions}]				
	1	Total receipts including any voluntary contribution	1			
	2	Application of income towards object of the institution	2			
	3	Accumulation of income	3			

Schedule IE- 2		Income & Expenditure statement [Applicable for assessee claiming exemption under sections 10(23A), 10(24)] {Where certain heads of income only are taxable and other receipts reported in Row A below are exempt}	
A	1	Total receipts including any voluntary contribution (Excluding receipts falling under taxable heads to be reported as per Row B)	1
	2	Application of income towards object of the institution	2
	3	Accumulation of income	3
B	1	Do you have any income which is taxable? If Yes Please provide details (Tick) <input checked="" type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No
	a	Income from House Property? (If yes, Please fill Schedule HP)	1 a <input type="checkbox"/> Yes <input type="checkbox"/> No
	b	Income from Business or Profession (If yes, Please fill Schedule BP)	1 b <input type="checkbox"/> Yes <input type="checkbox"/> No
	c	Income from Capital gains (If yes, Please fill Schedule CG)	1 c <input type="checkbox"/> Yes <input type="checkbox"/> No
	d	Income from other Sources (If yes, Please fill Schedule OS)	1 d <input type="checkbox"/> Yes <input type="checkbox"/> No
Schedule IE- 3		Income & Expenditure statement [applicable for assessee claiming exemption under sections 10(23C)(iiiab) or 10(23C)(iiiac)] (please fill up address for each institution separately): {Exemption is subject to Government grants exceeding fifty per cent of the total receipts including voluntary contributions}	
1	Objective of the institution (drop down to be provided - Educational / Medical)	1	
2	Addresses where activity is carrying out	2	
3	Total receipts including any voluntary contribution	3	
4	Government Grants out of Sl. No. 3 above	4	
5	Amount applied for objective	5	
6	Balance accumulated	6	

Schedule IE- 4		Income & Expenditure statement [applicable for assessee claiming exemption under sections 10(23C)(iiid) or 10(23C)(iiiae)] (please fill up address for each institution separately): {Exemption is subject to total receipts from all the institutions/universities not exceeding five crore rupees}	
1	Objective of the institution (drop down to be provided - Educational / Medical)	1	
2	Addresses where activity is carrying out	2	
3	Gross Annual receipts	3	
4	Amount applied for objective	4	
5	Balance accumulated	5	
	(Add row option to be provided for Sl. No. 1 to 5 above)		
	Sum of Gross Annual receipts (Sum of Sl. No. 3)		

Schedule HP		Details of Income from House Property (Please refer to instructions) (Drop down to be provided indicating ownership of property)				
HOUSE PROPERTY	1	Address of property 1	Town/ City	State	Country	PIN Code/ Zip Code
		Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)				
		Assessee's percentage of share in the property				
		Name of Co-owner(s)	PAN/Aadhaar No. of Co-owner(s) (optional)	Percentage Share in Property		
		I				
	II					

	/Tick <input checked="" type="checkbox"/> the applicable option] <input type="checkbox"/> Let out <input type="checkbox"/> Deemed let out	Name(s) of Tenant (if let out)				PAN/Aadhaar No. of Tenant(s) (if available)				PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)				
		I												
a		Gross rent received or receivable or lettable value (<i>higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year</i>)								1a				
b		The amount of rent which cannot be realized				1b								
c		Tax paid to local authorities				1c								
d		Total (1b + 1c)				1d								
e		Annual value (1a – 1d)								1e				
f		30% of 1e				1f								
g		Interest payable on borrowed capital (Details are to be filled in the drop down to be provided in e-filing utility)				1g								
h		Total (1f + 1g)								1h				
i		Arrears/Unrealised rent received during the year less 30%								1i				
j		Income from house property 1 (1e – 1h + 1i) (fill up details separately for each property)								1j				
2		Pass through income/Loss if any *								2				
3		Income under the head "Income from house property" ($\Sigma 1j + 2$) (if negative take the figure to 2i of schedule CYLA)								3				
NOTE		Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.												

Schedule CG		Capital Gains					
A	Short-term Capital Gains (STCG) (<i>Sub-items 4 & 5 are not applicable for residents</i>)						
CAPITAL GAINS	Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain)				
			Date of purchase/acquisition	DD/MM/YYYY	Date of sale/transfer		DD/MM/YYYY
		a	i	Full value of consideration received/receivable		ai	
				Value of property as per stamp valuation authority		a ii	
				Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a ii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a ii)]		a iii	
			b Deductions under section 48				
		b	i	Cost of acquisition without indexation		bi	
				Cost of Improvement without indexation		b ii	
				Expenditure wholly and exclusively in connection with transfer		b iii	
				Total (bi + b ii + b iii)		b iv	
		c	Balance (a iii – b iv)			1c	
		d	Deduction under section 54G/54GA (<i>Specify details in item D below</i>)			1d	
		e	Short-term Capital Gains on Immovable property (1c - 1d)			A1e	
F	In case of transfer of immovable property, please furnish the following details (see note)						

	S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code		Pin code	State	
	NOTE Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.									
2	From slump sale									
A	i	Fair market value as per Rule 11UAE(2)			2ai					
	ii	Fair market value as per Rule 11UAE(3)			2aii					
	iii	Full value of consideration (higher of ai or aii)			2aiii					
B	Net worth of the undertaking or division				2b	<i>(6(e) of Form 3CEA)</i>				
C	Short term capital gains from slump sale (2aiii-2b)							A2c		
3	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII) (where A4 is not applicable)					Where transfer was before 23 rd July 2024 (i)		Where transfer was on or after 23 rd July 2024 (ii)		
a	Full value of consideration				3a					
b	Deductions under section 48									
	i	Cost of acquisition without indexation			bi					
	ii	Cost of Improvement without indexation			bii					
	iii	Expenditure wholly and exclusively in connection with transfer			biii					
	iv	Total (i + ii + iii)			biv					
c	Balance (3a – biv)				3c					
d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)				3d					
e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)				A3e	A3ei	A3eii			
4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)									
a	STCG on transactions covered u/s 111A (A4ai+A4aii)				A4a					
	(i) Where the transfer was before 23 rd July 2024				A4ai					
	(ii) Where the transfer was on or after 23 rd July 2024				A4aii					
b	STCG from sale of shares not covered in sl.no 4a or sale of debentures				A4b					
5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD									
a	i	In case securities sold include shares of a company other than quoted shares, enter the following details								
		a	Full value of consideration received/receivable in respect of unquoted shares			ia				
		b	Fair market value of unquoted shares determined in the prescribed manner			ib				

			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
			ii	Full value of consideration in respect of securities other than unquoted shares	aii			
			iii	Total (ic + ii)	aiii			
		b	Deductions under section 48					
			i	Cost of acquisition without indexation	bi			
			ii	Cost of improvement without indexation	bii			
			iii	Expenditure wholly and exclusively in connection with transfer	biii			
			iv	Total (i + ii + iii)	biv			
		c	Balance (5aiii – biv)				5c	
		d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)				5d	
		e	Short-term capital gain on securities (other than those at A3 above) by an FII (5c + 5d)				A5e	
	6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above						
		a	i	In case assets sold include shares of a company other than quoted shares, enter the following details				
				a	Full value of consideration received/receivable in respect of unquoted shares	ia		
				b	Fair market value of unquoted shares determined in the prescribed manner	ib		
				c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
			ii	Full value of consideration in respect of assets other than unquoted shares				aii
			iii	Total (ic + ii)				aiii
		b	Deductions under section 48					
			i	Cost of acquisition without indexation				bi
			ii	Cost of Improvement without indexation				bii
			iii	Expenditure wholly and exclusively in connection with transfer				biii
			iv	Total (i + ii + iii)				biv
		c	Balance (6aiii – biv)				6c	
		d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)				6d	
		e	Deemed short term capital gains on depreciable assets				6e	
		f	Deduction under section 54G/54GA				6f	
		g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)				A6g	
	7	Amount deemed to be short term capital gains						

a		Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?								
		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below								
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not utilised for new asset or remained unutilized in Capital gains account (X)				
				Previous year in which asset acquired/constructed	Amount utilised out of Capital Gains account					
	i	2021-22	54G/54GA							
	ii	2022-23	54G/54GA							
	iii	2023-24	54G/54GA							
b		Amount deemed to be short term capital gains u/s 54G/54GA, other than at 'a'								
		Amount deemed to be short term capital gains (Xi + Xii +Xiii + b)							A7	
8		Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8ai+A8aii+A8b + A8c)							A8	
		A8								
a(i)		Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%				A8ai				
a(ii)		Pass Through Income/loss in the nature of Short Term Capital Gain, chargeable @ 20%				A8aii				
b		Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%				A8b				
c		Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates				A8c				
9		Amount of STCG included in A1 – A8 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA								
	Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	I									
	II									
a		Total amount of STCG claimed as not chargeable to tax in India as per DTAA							A9a	
b		Total amount of STCG claimed as chargeable to tax at special rates in India as per DTAA							A9b	
A(A)		Capital loss on buy back of shares on or after 01 st October 2024 [Short Term Capital loss @20% / 30% / Applicable rate] (can be claimed only if respective Dividend income u/s 2(22)(f) is offered)							A(A)	

	10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8 - A9a +A(A))						A10	
Long-term Capital Gains	B	Long-term capital gain (LTCG) (Sub-items 6, 7& 8 are not applicable for residents)							
	1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of Capital Gain)							
		Date of purchase/acquisition		DD/MM/YYYY		Date of sale/transfer		DD/MM/YYYY	
	a	i	Full value of consideration received/receivable				ai		
		ii	Value of property as per stamp valuation authority				a ii		
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a ii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a ii)]				a iii		
	b	Deductions under section 48							
		i	Cost of acquisition without indexation				bi		
		ii a	Cost of acquisition with indexation (Applicable only for transfers before 23rd July 2024)				bi a		
		ii b	Total Cost of Improvement				bi b		
			(a) Cost of improvement without indexation				bi b(a)		
			(b) Year of improvement						
			(c) Cost of Improvement with indexation (b & c applicable only for transfers before 23rd July 2024)				bi b(c)		
			Add row						
		iii	Expenditure wholly and exclusively in connection with transfer				bi ii i		
		iv	Total (where transfer is before 23rd July 2024 bi a + bi b(c) + bi ii i ; where transfer is on or after 23rd July 2024 bi + bi b(a) + bi ii i)				bi v		
		c	Balance (a iii - bi v)				1c		
		d	Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)				1d		
		e	Long-term Capital Gains on Immovable property (1c - 1d)				B1e		
		f	In case of transfer of immovable property, please furnish the following details (see note)						
		S. No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	State
	NOTE	<p>► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.</p> <p>In case of more than one buyer, please indicate the respective percentage share and amount.</p>							
	g	Total Long-term Capital Gains on Immovable property (ΣB1e) where transfer was					B1g		
		(a) Before 23rd July 2024 (sum of capital gains on all properties transferred before 23rd July 2024)					B1g a		
		(b) On or after 23rd July 2024 (sum of capital gains on all properties transferred on or after 23rd July 2024)					B1g b		

2	From slump sale			Where transfer was before 23 rd July 2024 (i)	Where transfer was on or after 23 rd July 2024 (ii)	
	a	i	Fair market value as per Rule 11UAE(2)	2ai		
		ii	Fair market value as per Rule 11UAE(3)	2aai		
		iii	Full value of consideration (higher of ai or aii)	2aiii		
	b	Net worth of the undertaking or division		2b	(6(e) of Form 3CEA)	(6(e) of Form 3CEA)
	c	Balance (2aiii – 2b)		2c		
	d	Deduction u/s 54EC		2d		
e	Long term capital gains from slump sale(2c-2d)		B2e	B2ei	B2eii	
3	For residents, from sale of unlisted bonds or unlisted debenture (other than capital indexed bonds issued by Government) (applicable only where transfer was before 23 rd July 2024)					
	a	Full value of consideration			3a	
	b	Deductions under section 48				
		i	Cost of acquisition without indexation		bi	
		ii	Cost of improvement without indexation		bii	
		iii	Expenditure wholly and exclusively in connection with transfer		biii	
		iv	Total (bi + bii +biii)		biv	
c	LTCG on bonds or debenture - (3a-biv)				B3c	
4	From sale of listed securities (other than a unit) or zero coupon bonds as per sec 112(1)			Where transfer was before 23 rd July 2024 (i)	Where transfer was on or after 23 rd July 2024 (ii)	
	a	Full value of consideration			4a	
	b	Deductions under section 48				
		i	Cost of acquisition with indexation		bi	
		ia	Cost of acquisition without indexation (where transfer was before 23 rd July 2024, applicable only for the purpose of computing excess tax to be ignored as per proviso to 112(1))		bia	
		ii	Cost of improvement with indexation		bii	
		iiia	Cost of improvement without indexation (where transfer was before 23 rd July 2024, applicable only for the purpose of computing excess tax to be ignored as per proviso to 112(1))		biia	
		iii	Expenditure wholly and exclusively in connection with transfer		biii	
		iv	Total where transfer was before 23 rd July 2024, (bi + bii +biii) (where transfer was on or after 23 rd July 2024, bia +biia +biii)		biv	

		iva	Total (bia + biia + biii) (for the purpose of computing excess as per proviso section 112(1)) (applicable where transfer was before 23 rd July 2024)	biva			
		c	Long Term Capital Gains on assets at B4 (4a – biv)	B4c			
			i. Before 23 rd July 2024	B4ci			
			ii. On or After 23 rd July 2024	B4cii			
		ca	Long Term Capital Gains on assets at B4 above where transfer was before 23 rd July 2024 (4a – biva) (for the purpose of computing excess tax as per proviso to section 112(1))	B4ca			
		d	Tax as per 112(1)(a)(ii)(A) or 112(1)(c)(ii)(A) [LTCG at 20 % with indexation] [B4ci*20%] (applicable where transfer was before 23 rd July 2024)	B4d			
		e	Tax as per 1 st Proviso to section 112(1) [LTCG at 10 % without indexation] (applicable where transfer was before 23 rd July 2024) [B4ca*10%] (applicable where transfer was before 23 rd July, 2024)	B4e			
		f	Excess amount that is required to be ignored as per 1 st proviso to section 112(1) [B4(d) – B4(e)] (applicable where transfer was before 23 rd July 2024)	B4f			
	5		From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A	B5			
		i	Long-term Capital Gains on sale of capital assets at B5 transferred before 23 rd of July 2024			B5i	
		ii	Long-term Capital Gains on sale of capital assets at B5 transferred on or after 23 rd of July 2024			B5ii	
	6		For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
			LTCG computed without indexation benefit where transfer was			B6i	
			i. Before 23 rd July 2024- Listed Debentures			B6ii	
			ii. Before 23 rd July 2024- other than Listed Debentures			B6iii	
			iii. On or after 23 rd July 2024 (only Unlisted shares or Listed debentures)				
	7		For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD Note : For serial number (iv), break up of income based on date of transfer is not required.		Where transfer was before 23 rd July 2024 (i)	Where transfer was on or after 23 rd July 2024 (ii)	
		a	i	In case securities sold include shares of a company other than quoted shares, enter the following details			
			a	Full value of consideration received/receivable in respect of unquoted shares	ia		
			b	Fair market value of unquoted shares determined in the prescribed manner	ib		
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		

		ii	Full value of consideration in respect of securities other than unquoted shares	a ii			
		iii	Total (ic + ii)	a iii			
	b	Deductions under section 48					
		i	Cost of acquisition without indexation	bi			
		ii	Cost of improvement without indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (bi + bii +biii)	biv			
	c	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (a iii-biv)		B7c			
		(i)	Where transfer was before 23rd July 2024 [applicable for (7(i),7(ii)& 7(iii))]	B7ci			
		(ii)	Where transfer was on or after 23rd July for (7(i),7(ii) & (7(iii))	B7cii			
		(iii)	From sale of securities by FII as referred to in sec. 115AD	B7ciii			
8	For FII/FPI (NON-RESIDENTS) - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A read with section 115AD				B8		
	i	Long-term Capital Gains on sale of capital assets at B8 transferred before 23 rd July 2024				B8i	
	ii	Long-term Capital Gains on sale of capital assets at B8 transferred on or after 23 rd July 2024				B8ii	
9	From sale of assets where B1 to B8 above are not applicable				Where transfer was before 23 rd July 2024 (i)	Where transfer was on or after 23 rd July 2024 (ii)	
	a	i	In case assets sold include shares of a company other than quoted shares, enter the following details				
		a	Full value of consideration received/receivable in respect of unquoted shares	ia			
		b	Fair market value of unquoted shares determined in the prescribed manner	ib			
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
		ii	Full value of consideration in respect of assets other than unquoted shares	a ii			
		iii	Total (ic + ii)	a iii			
	b	Deductions under section 48					
		i	Cost of acquisition with indexation for transfer before 23 rd July 2024 and without indexation for transfer on or after 23 rd July 2024	bi			
		ii	Cost of improvement with indexation for transfer before 23 rd July 2024 and without indexation for transfer on or after 23 rd July 2024	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			

		iv	Total (bi + bii +biii)		biv			
	c	Balance (aiii – biv)			9c			
	d	Deduction under section 54D//54G/54GA (Specify details in item D below)			9d			
	e	Long-term Capital Gains on assets at B9 above(9c-9d)			B9e	B9ei	B9eii	B9e
10	Amount deemed to be long-term capital gains							
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below							
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below							
S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)	Whether date of limitation / withdrawal was before 23rd July 2024		
			Previous year in which asset acquired/constructed	Amount utilised out of Capital Gains account				
i	2021-22	54D/54G/54GA						
ii	2022-23	54D/54G/54GA						
iii	2023-24	54D/54G/54GA						
b	Amount deemed to be long-term capital gains, other than at 'a'(bi+bii)				b			
	i. Where deemed capital gain arose before 23 rd July 2024				bi			
	ii. Where deemed capital gain arose on or after 23 rd July 2024				bii			
	Total amount deemed to be long-term capital gains (Xi + Xii + Xiii + b)					B10		
	i. Where deemed capital gain arose before 23 rd July 2024					B10i		
	ii. Where deemed capital gain arose on or after 23 rd July 2024					B10ii		
11	Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1(i)+B11a1(ii)+B11a2(i)+B11a2(ii) + B11b)					B11		
a1(i)	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% u/s 112A			B11a1(i)				
a1(ii)	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% u/s 112A			B11a1(ii)				
a2(i)	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% under sections other than 112A			B11a2(i)				
a2(ii)	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% under sections other than 112A			B11a2(ii)				
b	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 20%			B11b				
12	Amount of LTCG included in items B1 to B11 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA							

	Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate /lower of (6) or (9)]											
												(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
												I									
			a	Total amount of LTCG claimed as not chargeable to tax in India as per DTAA				B12a													
			b	Total amount of LTCG claimed as chargeable to tax at special rates in India as per DTAA				B12b													
			B(A)	Capital Loss on buy back of shares on or after 01st October 2024 (Long Term @12.5% / 10% for transactions covered u/s 115AD for Non-residents) (can be claimed only if respective Dividend income u/s 2(22)(f) is offered)				B11													
			13	Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-B12a + B(A)]				B13													
			C1	Sum of Capital Gain Incomes (11ii + 11iii + 11iv + 11v + 11vi + 11vii + 11viii + 11ix + 11x of table E below)				C1													
			C2	Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA)				C2													
			C3	Income chargeable under the head "CAPITAL GAINS" (C1 + C2)				C3													
			D	Information about deduction claimed against Capital Gains																	
			1	In case of deduction u/s 54D/54EC /54G/54GA give following details																	
			a	Deduction claimed u/s 54D																	
				i	Date of acquisition of original asset		ai	dd/mm/yyyy													
				ii	Cost of purchase/ construction of new land or building for industrial undertaking		aii														
				iii	Date of purchase of new land or building		aiii	dd/mm/yyyy													
				iv	Amount deposited in Capital Gains Accounts Scheme before due date		aiv														
					(iva) Date of Deposit	(ivb) Account Number	(ivc) IFS Code														
					dd/mm/yyyy																
			v	Amount of deduction claimed			av														
			b	Deduction claimed u/s 54EC																	
				i	Date of transfer of original asset		bi	dd/mm/yyyy													
				ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)		bii														
				iii	Date of investment		biii	dd/mm/yyyy													
				iv	Amount of deduction claimed		biv														
			c	Deduction claimed u/s 54G																	
				i	Date of transfer of original asset		ci	dd/mm/yyyy													
				ii	Cost and expenses incurred for purchase or construction of new asset		cii														
				iii	Date of purchase/construction of new asset in an area other than urban area		ciii	dd/mm/yyyy													
				iv	Amount deposited in Capital Gains Accounts Scheme before due date		civ														
					(iva) Date of deposit	(ivb) Account Number	(ivc) IFS Code														
					dd/mm/yyyy																
			v	Amount of deduction claimed			cv														
			d	Deduction claimed u/s 54GA																	

vi		10%	$(B5i^* + B6ii^* + B7ci^* + B7ciii + B8i^* + B11a1i^* + B11a2i^* + B(A))$										
vii	Long term capital gain	12.5%	$(B1gb^* + B2ei^* + B4cii^* + B5ii^* + B6iii^* + B7cii^* + B8ii^* + B9eii^* + B10ii^* + B11a1ii^* + B11a2ii^* + B(A))$										
ix		20%	$(B1ga^* + B2ei^* + B3c^* + B4ci^* + B6ii^* + B9ei^* + B10i^* + B11b^*)$										
x		DTAA rates	$B12b$										
xi	Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x)												
xii	Loss remaining after set off (i-xi)												
The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) is after setoff with similar securities and as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.													
The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) is after setoff with similar securities and as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.													

F Information about accrual/receipt of capital gain							
S. No.	Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)	
1	Short-term capital gains taxable at the rate of 15%						
2	Short-term capital gains taxable at the rate of 20%						
3	Short-term capital gains taxable at the rate of 30%						
4	Short-term capital gains taxable at applicable rates						
5	Short-term capital gains taxable at DTAA rates						
6	Long- term capital gains taxable at the rate of 10%						
7	Long- term capital gains taxable at the rate of 12.5%						
8	Long- term capital gains taxable at the rate of 20%						
9	Long- term capital gains taxable at the rate DTAA rates						
10	Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% <i>Enter value from item 14ii of schedule SI, if any</i>						

Schedule VDA		Income from transfer of Virtual Digital Assets u/s 115BBH (Note: Details of every transaction are to be filled, wherein every 'transfer' is a transaction)				
Sl. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Business/Capital Gain)	Cost of Acquisition (In case of gift: a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 - Col. 5)
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
Add Rows						
A. Total (Sum of all Positive Incomes of Business Income in Col. 7)						(Item No. A3d of Schedule BP)
B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7)						(Item No. C2 of Schedule CG)

Schedule OS		Income from other sources				
OTHER SOURCES	1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)			1	
	a	Dividends, Gross (ai+aii+aiii)			1a	
	i	Dividend income other than (ii) and (iii)			ai	
	ii	Dividend income u/s 2(22)(e)			aii	
	iii	Dividend income u/s 2(22)(f)			aiii	
	b	Interest, Gross (bi + bii + biii + biv + bv)			1b	
	i	From Savings Bank	bi			
	ii	From Deposits (Bank/ Post Office/ Co-operative Society)	bii			
	iii	From Income-tax Refund	biii			
	iv	In the nature of Pass-through income/Loss	biv			
	v	Others	bv			
	c	Rental income from machinery, plants, buildings, etc., Gross			1c	
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)			1d	
	i	Aggregate value of sum of money received without consideration			di	
	ii	In case immovable property is received without consideration, stamp duty value of property			dii	
iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration as adjusted as per section 56(2)(x)			diii		
iv	In case any other property is received without consideration, fair market value of property			div		
v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration			dv		

e		Any other income (please specify nature)		1e		
Sl. No.	Nature	Amount				
1	Income due to disallowance of exemption under clauses of section 10					
2	Any specified sum received by a unit holder from a business trust during the previous year chargeable u/s 56(2)(xii)					
	Rows can be added as required					
2	Income chargeable at special rates (2ai + 2aii + 2b+ 2c+ 2d + 2e elements related to Sl. No. 1)				2	
ai	Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB	2ai				
aii	Winnings from online games chargeable u/s 115BBJ	2aii				
b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b				
i	Cash credits u/s 68	bi				
ii	Unexplained investments u/s 69	bii				
iii	Unexplained money etc. u/s 69A	biii				
iv	Undisclosed investments etc. u/s 69B	biv				
v	Unexplained expenditure etc. u/s 69C	bv				
vi	Amount borrowed or repaid on hundi u/s 69D	bvi				
c	Any other income chargeable at special rate (total of ci to cxiv)	2c				
i	Dividends received by non-resident (not being a company) or a foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A)	ci				
ia	Dividend received by non-resident (not being a company) or a foreign company, from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to 115A(1)(a)(A)	cia				
ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii				
iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciii				
iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	civ				
v	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @4 %	cv				
vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cvi				
vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvii				

	6	Net income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5) (If negative take the figure to 4i of schedule CYLA)						6
	7	Income from other sources (other than from owning race horses) (2+6) (enter 6 as nil, if negative)						7
	8	Income from the activity of owning and maintaining race horses						
	a	Receipts	8a					
	b	Deductions under section 57 in relation to receipts at 8a only	8b					
	c	Amounts not deductible u/s 58	8c					
	d	Profits chargeable to tax u/s 59	8d					
	e	Balance (8a - 8b + 8c + 8d)						8e
	9	Income under the head "Income from other sources" (7 + 8e) (take 8e as nil if negative)						9
	10	Information about accrual/receipt of income from Other Sources						
	S. No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3	
			(i)	(ii)	(iii)	(iv)	(v)	
	1	Winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)						
	2	Winnings from online games u/s 115BBJ						
	3a	Dividend Income referred in SL No. 1a(i)						
	3b	Dividend Income referred in SL No. 1a(iii)						
	4	Dividend Income u/s 115A(1)(a)(i) other than as per proviso to section 115A(1)(a)(A) @ 20% (Including PTI income)						

		5	Dividend income under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income)						
		6	Dividend Income u/s 115AC @ 10%						
		7	Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)						
		8	Dividend income chargeable at DTAA Rates						

Schedule OA		General	
	Do you have any income under the head business and profession? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "yes" please enter following details)		
1	Nature of Business or profession (refer to the instructions)	1	
2	Number of branches <input type="text"/>	2	
3	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash	3	
4	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4	
5	Effect on the profit because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A	5	
6	Method of valuation of closing stock employed in the previous year	6	
a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3) <input type="checkbox"/>	6a	
b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3) <input type="checkbox"/>	6b	
c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6c	
d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A	6d	

Schedule BP		Computation of income from business or profession						
INCOME FROM BUSINESS OR PROFESSION	A	From business or profession other than speculative business and specified business						
	1	Profit before tax as per income and expenditure account (as applicable)			1			
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)		2a				
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)		2b				
	3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBH	a	House property	3a			
			b	Capital gains	3b			
			c	Other sources	3c			
			ci	Dividend income	3ci			
			cii	Dividend income other than	3cii			
			d	u/s 115BBH (net of Cost of Acquisition, if any)	3d	(Item No. A of Schedule VDA)		
	4	Profit or loss included in 1, which is referred to in section 44AE			4			
	5	Income credited to Profit and Loss account (included in 1) which is exempt						
	a	Share of income from firm(s)	5a					
			5b					
			Any other exempt income (specify nature and amount)					
			i		ci			
			ii		cii			
			iii	Total (ci + cii)	5ciii			
	d	Total exempt income			5d			
	6	Balance (1– 2a – 2b – 3a - 3b – 3c – 3d – 4– 5d)				6		
7	Expenses debited to profit and loss account considered under other heads of income/ related to income chargeable u/s 115BBH	a	House property	7a				
		b	Capital gains	7b				
		c	Other sources	7c				
		d	u/s 115BBH (other than Cost of Acquisition)	7d				
8	Total (7a + 7b + 7c+ 7d)			8				
9	Adjusted profit or loss (6+8)				9			
10	Depreciation and amortization debited to profit and loss account				10			
11	Depreciation allowable under Income-tax Act							
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(ia)		11i				
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)		11ii				
	iii	Total (11i+11ii)			11iii			
12	Profit or loss after adjustment for depreciation (9+10-11iii)				12			
13	Amounts debited to the profit and loss account, to the extent disallowable under section 36			13				
14	Amounts debited to the profit and loss account, to the extent disallowable under section 37			14				
15	Amounts debited to the profit and loss account, to the extent disallowable under section 40			15				
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40A			16				

	17	Any amount debited to profit and loss account of the previous year but disallowable under section 43B	17		
	18	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	18		
	19	Deemed income under section 41	19		
	20	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A	20		
	21	Deemed income under section 43CA	21		
	22	Any other item of addition under section 28 to 44DB	22		
	23	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)	23		
	24	Total (13+ 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23)			24
	25	Deduction allowable under section 32(1)(iii)	25		
	26	Amount allowable as deduction under section 32AC	26		
	27	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 23)	27		
	28	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	28		
	29	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year	29		
	30	Any other amount allowable as deduction	30		
	31	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock	31		
	32	Total (25+26+27+28+29+30+31)			32
	33	Income (12+24-32)			33
	34	Profits and gains of business or profession deemed to be under -			
		i Section 44AE	34i		
	35	Net profit or loss from business or profession other than speculative and specified business (33+34)			35
	36	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 35)			A36
	B Computation of income from speculative business				
	37	Net profit or loss from speculative business as per profit or loss account			37
	38	Additions in accordance with section 28 to 44DB			38
	39	Deductions in accordance with section 28 to 44DB			39
	40	Income from speculative business) (37+38-39)			B40
	C Computation of income from specified business under section 35AD				
	41	Net profit or loss from specified business as per profit or loss account			41
	42	Additions in accordance with section 28 to 44DB			42
	43	Deductions in accordance with section 28 to 44DB (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)			43
	44	Profit or loss from specified business) (41+42-43)			44
	45	Deductions in accordance with section 35AD(1)			45
	46	Income from Specified Business) (44-45)			C46

	47	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)			C47	
	D48	Income chargeable under the head 'Profits and gains from business or profession' (A36+B40+C46+A3d)			D48	
	E	Intra head set off of business loss of current year				
		Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
				(1)	(2)	(3) = (1) - (2)
		i	Loss to be set off (Fill this row only if figure is negative)		(A36)	
		ii	Income from speculative business	(B40)		
		iii	Income from specified business	(C46)		
		iv	Total loss set off (ii + iii)			
		v	Loss remaining after set off (i - iv)			

Schedule CYLA Details of Income after set-off of current years losses							
CURRENT YEAR LOSS ADJUSTMENT	Sl. No.	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
				Total loss (3 of Schedule-HP)	Total loss ((2v of item E) of Schedule-BP)	Total loss (6 of Schedule-OS)	
			1	2	3	4	(5) = (1-2-3-4)
			Loss to be adjusted ->				
	i	House property					
	ii	Business (excluding speculation income and income from specified business)					
	iii	Speculation income					
	iv	Specified business income u/s 35AD					
	va	Short-term capital gain taxable @15%					
	vb	Short-term capital gain taxable @ 20%					
	vi	Short-term capital gain taxable @ 30%					

vii	Short-term capital gain taxable at applicable rates					
viii	Short-term capital gain taxable at special rates in India as per DTAA					
ixa	Long term capital gain taxable @ 10%					
ixb	Long term capital gain taxable @ 12.5%					
x	Long term capital gain taxable @ 20%					
xi	Long term capital gains taxable at special rates in India as per DTAA					
xii	Net Income from Other sources (excluding profit from owning race horses and winnings from lottery)					
xiii	Profit from owning and maintaining race horses					
xiv	Income from other sources taxable at special rates in India as per DTAA					
xv	Total loss set-off					
xvi	Loss remaining after set-off					

Schedule PTI		Pass Through Income details from business trust or investment fund as per section 115U, 115UA and 115UB							
Sl .	Investment entity covered by section 115U/115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl .	Head of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/Loss 9=7-8	TDS on such amount, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PASS THROUGH INCOME	1.	(drop down to be provided)		i	House property				
				ii	Capital Gains				
				A	Short term				
				ai	Section 111A				
				ai	Others				
				B	Long term				
				bi	Section 112A				
bi	Sections other than 112A								

					iii	Other Sources				
					a	Dividend				
					b	Others				
					iv	Income claimed to be exempt				
					A	u/s				
					Add row to be provided					
2.					i	House property				
					ii	Capital Gains				
					A	Short term				
					ai	Section 111A				
					ai	Others				
					B	Long term				
					bi	Section 112A				
					bi	Section other than 112A				
					iii	Other Sources				
					A	Dividend				
					B	Others				
					iv	Income claimed to be exempt				
					A	u/s				
					Add row to be provided					
NOTE ▶ Please refer to the instructions for filling out this schedule.										

Schedule SI Income chargeable to tax at special rates [Please see instruction]						
SPECIAL RATE	Sl. No.	Section	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
	1a	111A (STCG on shares where STT paid) [where transfer was before 23 rd July 2024 as applicable]	<input type="checkbox"/>	15		
	1b	111A (STCG on shares where STT paid) [where transfer was on or after 23 rd July 2024 as applicable]	<input type="checkbox"/>	20		
	2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30		
	3a	Proviso to 112(1) (LTCG on listed securities/ units with indexation) [where transfer was before 23 rd July 2024 as applicable and tax thereon after taking into account Sl. no. B4(f) of Schedule CG, if any.]	<input type="checkbox"/>	20 (as reduced by B4(f) of Schedule CG, if any)		
	3b	112(1) (LTCG on listed securities/ units) [where transfer was on or after 23 rd July 2024 as applicable]	<input type="checkbox"/>	12.5		

4a	112(1)(c)(iii) (LTCG for non-resident on unlisted securities or other than Listed debentures) [where transfer was before 23rd July 2024 as applicable]	<input type="checkbox"/>	10		
4b	112(1)(c)(iii) (LTCG for non-resident on unlisted securities) [where transfer was on or after 23rd July 2024 as applicable]	<input type="checkbox"/>	12.5		
5a	115AB (LTCG for non-resident on units referred in section 115AB) where transfer was before 23rd July 2024 as applicable]	<input type="checkbox"/>	10		
5b	115AB (LTCG for non-resident on units referred in section 115AB) where transfer was on or after 23rd July 2024 as applicable]	<input type="checkbox"/>	12.5		
6a	115AC (LTCG for non-resident on bonds/GDR) [where transfer was before 23rd July 2024 as applicable]	<input type="checkbox"/>	10		
6b	115AC (LTCG for non-resident on bonds/GDR) [where transfer was on or after 23rd July 2024 as applicable]	<input type="checkbox"/>	12.5		
7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10		
8a	112 (LTCG on others) [where transfer / event was before 23rd July 2024 as applicable]	<input type="checkbox"/>	20		
8b	112 (LTCG on others) [where transfer / event was on or after 23rd July 2024 as applicable]	<input type="checkbox"/>	12.5		
9a	112A(LTCG on equity shares/units of equity-oriented fund/units of business trust on which STT is paid) [where transfer was before 23rd July 2024 as applicable]	<input type="checkbox"/>	10		
9b	112A(LTCG on equity shares/units of equity-oriented fund/units of business trust on which STT is paid) [where transfer was on or after 23rd July 2024 as applicable]	<input type="checkbox"/>	12.5		
10	STCG chargeable at special rates in India as per DTAA	<input type="checkbox"/>			
11	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>			
12	115AC (Income by way interest received by non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10		
13	115AC (Income by way of Dividend received by non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10		
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30		
15	115BBJ (Winnings from online games)	<input type="checkbox"/>	30	(2aii of Schedule OS)	
16	115BBH- Tax on Income from Virtual Digital asset				
	Income under head business or profession	<input type="checkbox"/>	30	(3d of Schedule BP)	
	Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)	
17	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60		
18	Any other income chargeable at special rate (Please choose from drop down menu)	<input type="checkbox"/>		(part of 2c of schedule OS)	
19	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2e of schedule OS)	
20a	Pass through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15		
20b	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20		

21	Pass through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30		
22a	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A	<input type="checkbox"/>	10		
22b	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% u/s 112A	<input type="checkbox"/>	12.5		
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20		
24a	Pass through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A	<input type="checkbox"/>	10		
24b	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% - u/s other than 112A	<input type="checkbox"/>	12.5		
25	Pass through income in the nature of income from other source chargeable at special rates	<input type="checkbox"/>		(2d of schedule OS)	
	Total				

Schedule 115TD		Accreted income under section 115TD (Applicable if exemption claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via)			
1	Aggregate Fair Market Value (FMV) of total assets of specified person	1			
2	Less: Total liability of specified person	2			
3	Net value of assets (1 – 2)	3			
4	(i) FMV of assets directly acquired out of income referred to in section 10(1)	4i			
	(ii) FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration/provisional registration/approval u/s 12AB or 2 nd Proviso to s. 10(23C), if benefit u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) respectively not claimed during the said period	4ii			
	(iii) FMV of assets transferred in accordance with third proviso to section 115TD(2)	4iii			
	(iv) Total (4i + 4ii + 4iii)	4iv			
5	Liability in respect of assets at 4 above	5			
6	Accreted income as per section 115TD [3 – (4iv – 5)]	6			
7	Additional income-tax payable u/s 115TD at maximum marginal rate	7			
8	Interest payable u/s 115TE	8			
9	Specified date u/s 115TD	9			
10	Additional income-tax and interest payable	10			
11	Tax and interest paid	11			
12	Net payable/refundable (10 - 11)	12			
13	Date(s) of deposit of tax on accreted income	Date 1 DD/MM/YYYY	Date 2 DD/MM/YYYY	Date 3 DD/MM/YYYY	
14	Name of Bank and Branch				

15	BSR Code			
16	Serial number of challan			
17	Amount deposited			

Schedule 115BBI		Specified income of certain institutions under section 115BBI		
	Particulars		Amount	
1	Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)	1	<Total of Col 15 of Schedule I >	
2	Deemed income referred under section 11(1B)	2	< Total of Col 8 of Schedule D>	
3	Income which is deemed to be income under the twenty-first proviso to Section 10(23C) or which is not excluded from the total income as per section 13(1)(c)	3		
4	Income which is not exempt under section 10(23C) on account of violation of clause (b) of the third proviso of section 10(23C) or which is not excluded from the total income as per section 13(1)(d)	4		
5	Income which is not excluded from the total income as per section 11(1)(c)	5		
6	Income accumulated or set apart in excess of fifteen per cent of the income where such accumulation is not allowed under any specific provision of this Act;	6		
7	Total (total of Sl. No. 1 to 6)	7		

Schedule FSI				Details of Income from outside India and tax relief (available only in case of resident)						
INCOME FROM OUTSIDE INDIA AND TAX RELIEF	Sl.	Country Code (Dropdown to be provided in the e-filing utility)	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
					(a)	(b)	(c)	(d)	(e)	(f)
	1				i	House Property				
				ii	Business or Profession					
				iii	Capital Gains					
				iv	Other sources					
					Total					
2				i	House Property					
				ii	Business or Profession					
				iii	Capital Gains					
				iv	Other sources					
					Total					

NOTE ► Please refer to the instructions for filling out this schedule.

Schedule TR		Summary of tax relief claimed for taxes paid outside India (available only in case of resident)				
TAX RELIEF FOR TAX PAID OUTSIDE INDIA	1	Details of Tax relief claimed				
		Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Section under which relief claimed (specify 90, 90A or 91)
		(a)	(b)	(c)	(d)	(e)
		Total				
	2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))			2	
	3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))			3	
	4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below			4	Yes/No
		a	Amount of tax refunded	b	Assessment year in which tax relief allowed in India	
NOTE ▶		Please refer to the instructions for filling out this schedule.				

Schedule FA		Details of Foreign Assets and Income from any source outside India										
DETAILS OF FOREIGN ASSETS	A 1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024										
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
	A 2	Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024										

Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period <i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)</i>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												
A Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31st December, 2024												
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest-Direct/Beneficial owner/Beneficiary	Date since held	Total Investment <i>(at cost) (in rupees)</i>	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule

(ii)												
G	Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession											
	Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return				
								Amount	Schedule where offered	Item number of schedule		
(1)	(2a)	(2b)		(3)	(4)	(5)	(6)	(7)	(8)	(9)		
(i)												
(ii)												
NOTE ▶ Please refer to instructions for filling out this schedule.												

Schedule SH		SHAREHOLDING OF UNLISTED COMPANY										
If you are an unlisted company, please furnish the following details:-												
Details of shareholding at the end of the previous year												
Name of the shareholder	Residential status in India	Type of share	PAN	Date of acquisition	Number of shares held	Face value per share	Issue Price per share	Amount received				
Details of equity share application money pending allotment at the end of the previous year												
Name of the applicant	Residential status in India	Type of share	PAN	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price				
Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year												
Name of the shareholder	Residential status in India	Type of share	PAN	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of acquisition	Date on which cease to be shareholder	Mode of cessation	In case of transfer, PAN of the shareholder	

Part-B

Part B – TI		STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31ST MARCH, 2025										
Part B1 – Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable.												
1	Voluntary Contributions and anonymous donations taxable u/s 115BBC (Other than Corpus) [(C- Ai-Bi+E) of Schedule VC]										1	
2	Voluntary contribution forming part of corpus other than anonymous donations taxable u/s 115BBC [(A + B) of schedule Part B-TI -Part B1]										2	
	A	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b) [Aia +Bia of Schedule VC]								A		
	B	Corpus other than above [Aib +Bib of Schedule VC]								B		
3	Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 above (10 of Schedule AI)										3	
4	Amount eligible for exemption under section 11(1)(c)										4	

	A	Approval number given by the Board	A	
	B	Date of approval by board	B	
5	Income to be applied [1+3-4-(A1-A1a of Schedule A)]		5	
6	Application of income for charitable or religious purposes or for the stated objects of the trust/institution:-			
	i	Amount applied during the previous year [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i. e. not from the income of prev. year] [Sr.no. G from Schedule A]	6i	
	ii	Repayment of loan during the previous year- [Sr.no. 4 of table A2 of Schedule J]	6ii	
	iii	Amount applied during the previous year- invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution) invested or deposited back, into one or more of the forms or modes specified in Section 11(5) maintained specifically for such corpus, from the income of that year and to the extent of such investment or deposit [Sr.no. 4 of table A1 of Schedule J]	6iii	
	iv	Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1) < Col 2 of Schedule D for FY 2024-25>	6iv	
	A	If (iv) above applicable, whether option in Form No. 9A has been furnished to the Assessing Officer	A	
	B	If yes, date of furnishing Form No. 9A (DD/MM/YYYY)	B	
	v	Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/institution under section 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C) {restricted to maximum of 15% of [(1 +3 above) -(A1 of Schedule A)]}	6v	
	vi	Amount in addition to amount referred to in (v) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled) < Col 2 of Schedule I for FY 2024-25>	6vi	
	A	If (vi) above applicable, whether option in Form No. 10 has been furnished to the Assessing Officer	A	
	B	If yes, date of furnishing Form No. 10 (DD/MM/YYYY)	B	
	vii	Total [6i+6ii+6iii+6iv+6v+6vi]	6vii	
7	Additions			
	i	Income chargeable under section 115BBI <Total of Sl. No 7 of Schedule 115BBI>	7i	
	ii	Income in respect of which exemption under section 11 is not available, being anonymous donation (Diii of schedule VC)	7ii	
	iii	Income chargeable under section 12(2)	7iii	
	iv	Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s. 40(a)(ia)	7iv	
	v	Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s. 40A(3)/(3A)	7v	
	vi	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) of Explanation 3A to section 11(1) read with section 80G(2)(b)	7vi	
	vii	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) of Explanation 1A to section 10(23C) read with section 80G(2)(b)	7vii	
	viii	Any other income on which exemption is not allowable under the Income-tax Act	7viii	
	ix	Total [7i+7ii+7iii+7iv+7v+7vi+7vii+7viii]	7ix	
8	Income chargeable u/s 11(4)		8	

9	Gross income after Exemption u/s 11/10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) [(5-6vii)+7ix+8]		9
10	Income not forming part of item No. 9 above		
	i	Income from house property [3 of Schedule HP] (enter nil if loss)	10i
	ii	Profits and gains of business or profession [as per item No. D 48 of schedule BP]	10ii
	iii	Income under the head Capital Gains	
	A	Short term	10iiiA
	Aia	Short-term chargeable @ 15% (11ii of item E of schedule CG)	Aia
	Aib	Short-term chargeable @ 20% (11iii of item E of schedule CG)	Aib
	Aii	Short-term chargeable @ 30% (11iv of item E of schedule CG)	Aii
	Aiii	Short-term chargeable at applicable rate (11v of item E of schedule CG)	Aiii
	Aiv	Short-term chargeable at special rates in India as per DTAA (11vi of item E of Schedule CG)	Aiv
	Av	Total Short-term (Aia+ Aib + Aii + Aiii+ Aiv) (enter nil if loss)	Av
	B	Long term	10iiiB
	Bia	Long-term chargeable @ 10% (11vii of item E of schedule CG)	Bia
	Bib	Long-term chargeable @ 12.5% (11viii of item E of schedule CG)	Bib
	Bii	Long-term chargeable @ 20% (11ix of item E of schedule CG)	Bii
	Biii	Long-term chargeable at special rates in India as per DTAA (11x of item E of schedule CG)	Biii
	Biv	Total Long-term (Bia + Bib + Bii + Biii) (enter nil if loss)	Biv
C	Sum of Short-term/Long-term capital gains (Av+Biv) (enter nil if loss)	10iiiC	
D	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	10iiiD	
E	Total capital gains (C + D)	10iiiE	
iv	Income from other sources [as per item No. 9 of Schedule OS]	10iv	
v	Total (10i + 10ii + 10iiiE + 10iv)	10v	
11	Gross income (9+10)		11
12	Losses of current year to be set off against 10v (total of 2xv, 3xv and 4xv of Schedule CYLA)		12
13	Total Income (11-12)		13
14	Income which is included in 13 and chargeable to tax at special rates (total of col. (i) of schedule SI)		14
15	Anonymous donations, included in 13, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)		15
16	Specified Income chargeable u/s 115BBI, included in 13, to be taxed @ 30% (Sl. No. 7 of Schedule 115BBI)		16
17	Aggregate Income to be taxed at normal rates (13-14-15-16)		17

Part B2 - Applicable if exemption is being claimed under section 13A/13B and under sections 10(21), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)		
1	Amount eligible for exemption under sections 10(21), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46), 10(46A), 10(46B), 10(47) [Sl. No. 1 of Schedule IE-1]	1

2	Amount eligible for exemption under section 10(23A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 10(24) [<i>Sl. No. 1 of Schedule IE-2 (For Row A)</i>] or [<i>Total of Sl. No. 3 of Schedule IE-3</i>] or [<i>Total of Sl. No. 3 of Schedule IE-4</i>]			2	
3	Income chargeable under section 11(3) read with section 10(21) [<i>Total of Col 15 of Schedule I</i>]			3	
4	Income claimed as exempt under section 13A in case of a Political Party			4	
5	Income claimed as exempt under section 13B in case of an Electoral Trust (<i>item No. 6vii of Schedule ET</i>)			5	
6	Voluntary Contribution received during the year [<i>applicable for Section 13A and 13B</i>]			6	
7	Heads of Income not forming part of above				
	i	Income from house property [3 of Schedule HP] (<i>enter nil if loss</i>)		7i	
	ii	Profits and gains of business or profession [<i>as per item No. D 48 of schedule BP</i>]		7ii	
	iii	Income under the head Capital Gains			
	A	Short term (<i>A5 of schedule CG</i>)	7iiiA		
	Aia	Short-term chargeable @ 15% (<i>11ii of item E of schedule CG</i>)	Aia		
	Aib	Short-term chargeable @ 20% (<i>11iii of item E of schedule CG</i>)	Aib		
	Aii	Short-term chargeable @ 30% (<i>11iv of item E of schedule CG</i>)	Aii		
	Aiii	Short-term chargeable at applicable rate (<i>11v of item E of schedule CG</i>)	Aiii		
	Aiv	Short-term chargeable at special rates in India as per DTAA (<i>11vi of item E of Schedule CG</i>)	Aiv		
	Av	Total Short-term (Aia + Aib + Aii + Aiii + Aiv) (<i>enter nil if loss</i>)	Av		
	B	Long term (<i>B4 of schedule CG</i>) (<i>enter nil if loss</i>)	7iiiB		
	Bia	Long-term chargeable @ 10% (<i>11vii of item E of schedule CG</i>)	Bi		
	Bib	Long-term chargeable @ 12.5% (<i>11viii of item E of schedule CG</i>)			
	Bii	Long-term chargeable @ 20% (<i>11ix of item E of schedule CG</i>)	Bii		
	Biii	Long-term chargeable at special rates in India as per DTAA (<i>11x of item E of schedule CG</i>)	Biii		
	Biv	Total Long-term (Bia + Bib + Bii + Biii) (<i>enter nil if loss</i>)	Biv		
	C	Sum of Short-term/Long-term capital gains (Av+Biv) (<i>enter nil if loss</i>)	7iiiC		
	D	Capital gain chargeable @ 30% u/s 115BBH (<i>C2 of schedule CG</i>)	7iiiD		
	E	Total capital gains (C + D)	7iiiE		
	iv	Income from other sources [<i>as per item No. 9 of Schedule OS</i>]		7iv	
	v	Total (7i + 7ii + 7iiiE + 7iv)		7v	
8	Gross income [6+7v-4-5] +3			8	
9	Losses of current year to be set off against 7v (<i>total of 2xv, 3xv and 4xv of Schedule CYLA</i>)			9	
10	Gross Total Income (8-9)			10	
11	Income which is included in 10 and chargeable to tax at special rates (<i>total of col. (i) of schedule SI</i>)			11	
12	Net Agricultural income for rate purpose			12	

13	Aggregate Income (10-11+12) [applicable if (10-11) exceeds maximum amount not chargeable to tax]	13	
14	Income chargeable at maximum marginal rates	14	

Part B3- Applicable if total income chargeable to tax u/s twenty-second proviso to section 10(23C) or section 13(10)			
If yes in Sl. No. A(26) of Part A-General, please provide computation of Income chargeable under twenty second proviso to Clause (23C) of section 10/Sub-section (10) of section 13			
1	Total Income for the previous year other than Sl. No. 7		Amount in Rs.
2	Total Expenditure incurred in India, for the objects of the assessee		Amount in Rs.
3	Expenditure to be disallowed		
	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	Amount in Rs.
	(ii)	Expenditure from any loan or borrowing	Amount in Rs.
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	Amount in Rs.
	(iv)	Expenditure in the form of contribution or donation to any person.	Amount in Rs.
	(v)	Capital expenditure	Amount in Rs.
	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	Amount in Rs.
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 of section 40A	Amount in Rs.
	(viii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with section (3A) of section 40A	Amount in Rs.
	(ix)	Any other disallowance	Amount in Rs.
	(x)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)+(ix)	Amount in Rs.
4	Additions		
(i)	Income chargeable under section 115BBI <Total of Sl. No 7 of Schedule 115BBI>		Amount in Rs
(ii)	Income in respect of which exemption under section 11 is not available, being anonymous donation (Diii of schedule VC)		Amount in Rs
(iii)	Income chargeable under section 12(2)		Amount in Rs
(iv)	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) of Explanation 3A to section 11(1) read with section 80G(2)(b)		Amount in Rs
(v)	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) of Explanation 1A to section 10(23C) read with section 80G(2)(b)		Amount in Rs
(vi)	Any other income on which exemption is not allowable under the Income-tax Act		Amount in Rs
(vii)	Total Additions (i)+(ii)+(iii)+(iv)+(v)+(vi)		Amount in Rs
5	Income chargeable u/s 11(4)		Amount in Rs
6	Sum total [(1-2+3x)+4vii+5]		Amount in Rs
7	Income not forming part of item No. 6 above		
	i	Income from house property [3 of Schedule HP] (enter nil if loss)	Amount in Rs.
	ii	Profits and gains of business or profession [as per item No. D48 of schedule BP]	Amount in Rs.
	iii	Income under the head Capital Gains	

	a	Short term	
	aia	Short-term chargeable @ 15% (11ii of item E of schedule CG)	Amount in Rs.
	aib	Short-term chargeable @ 20% (11iii of item E of schedule CG)	
	aia	Short-term chargeable @ 30% (11iv of item E of schedule CG)	Amount in Rs.
	aiii	Short-term chargeable at applicable rate (11v of item E of schedule CG)	Amount in Rs.
	aiv	Short-term chargeable at special rates in India as per DTAA (11vi of item E of Schedule CG)	Amount in Rs.
	av	Total Short-term (aia + aib + aia + aiii + aiv) (enter nil if loss)	Amount in Rs.
	b	Long term	
	bia	Long-term chargeable @ 10% (11vii of item E of schedule CG)	Amount in Rs.
	bib	Long-term chargeable @ 12.5% (11viii of item E of schedule CG)	
	bii	Long-term chargeable @ 20% (11ix of item E of schedule CG)	Amount in Rs.
	biia	Long-term chargeable at special rates in India as per DTAA (11x of item E of schedule CG)	Amount in Rs.
	biv	Total Long-term (bia + bib + bii + biia) (enter nil if loss)	Amount in Rs.
	c	Sum of Short-term/Long-term capital gains (av+biv) (enter nil if loss)	Amount in Rs.
	d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	Amount in Rs.
	e	Total capital gains (c + d)	Amount in Rs.
	iv	Income from other sources [as per item No. 9 of Schedule OS]	Amount in Rs.
	v	Total (7i+7ii+7iiie+7iv)	Amount in Rs.
8	Losses of current year to be set off against 7v (total of 2xv, 3xv and 4xv of Schedule CYLA)		Amount in Rs.
9	Total Income (6+7-8)		Amount in Rs.
10	Income which is included in 9 and chargeable to tax at special rates (total of col. (i) of schedule SI)		Amount in Rs.
11	Anonymous donations, included in 9, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)		Amount in Rs.
12	Income chargeable u/s 115BBI, included in 9, to be taxed @ 30% (Sl. No 7 of Schedule 115BBI)		Amount in Rs.
13	Income chargeable to tax u/s twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 (9-10-11-12)		Amount in Rs.

Part B – TTI		Computation of tax liability on total income			
	1	Tax payable on total income			
	a	Tax at normal rates on [Sl. No. 17 of Part B1 of Part B-TI] OR [Sl. No. (13 - 14) of Part B2 of Part B-TI] OR [Sl. No. 13 of Part B3 of Part B-TI]	1a		
	b	Tax at special rates (total of col. (ii) of Schedule-SI)	1b		
	c	Tax on anonymous donation u/s 115BBC @30% on [Sl. No. 15 of Part B1 of Part B-TI] OR [Sl. No. 11 of Part B3 of Part B-TI]	1c		

	d	Tax on income chargeable u/s 115BBI @30% on [Sl. No. 16 of Part B1 of Part B-TI] OR [Sl. No. 12 of Part B3 of Part B-TI]	1d		
	e	Tax at maximum marginal rate on Sl. No. 14 of Part B2 of Part B-TI	1e		
	f	Rebate on agricultural income / <i>In Part B2, applicable if (10-11) of Part B-TI exceeds maximum amount not chargeable to tax</i>	1f		
	g	Tax Payable on Total Income (1a+ 1b+1c+ 1d+1e- 1f)	1g		
	2	Surcharge			
	i	25% of Column (ii) of "Income under section 115BBE" of Schedule SI	2i		
	ii	On [1g – (Column (ii) of "Income under section 115BBE" of Schedule SI)]	2ii		
	iii	Total (i + ii)	2iii		
	3	Health and Education cess @ 4% on (1g+ 2iii)			3
	4	Gross tax liability (1g+ 2iii + 3)			4
	5	Tax relief			
	a	Section 90/90A (2 of Schedule TR)	5a		
	b	Section 91 (3 of Schedule TR)	5b		
	c	Total (5a + 5b)	5c		
	6	Net tax liability (4 – 5c)			6
	7	Interest and fee payable			
	a	Interest for default in furnishing the return (section 234A)	7a		
	b	Interest for default in payment of advance tax (section 234B)	7b		
	c	Interest for deferment of advance tax (section 234C)	7c		
	d	Fee for default in furnishing return of income (section 234F)	7d		
	e	Total Interest and Fee Payable (7a+ 7b+ 7c+ 7d)	7e		
	8	Aggregate liability (6 + 7e)			8
TAXES PAID	9	Taxes Paid			
	a	Advance Tax (from column 5 of 15A)	9a		
	b	TDS (total of column 9 of 15B)	9b		
	c	TCS (total of column 7(i) of 15C)	9c		
	d	Self-Assessment Tax (from column 5 of 15A)	9d		

	e	Total Taxes Paid (9a+ 9b+ 9c+ 9d)				9e	
	10	Amount payable (Enter if 8 is greater than 9e, else enter 0)				10	
	11	Refund (If 9e is greater than 8) (refund, if any, will be directly credited into the bank account)				11	
	12	Net tax payable on 115TD income including interest u/s 115TE (Sr.no. 12 of Schedule 115TD)				12	
BANK ACCOUNT	13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)				Select Yes or No	
		a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)					
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Type of account (Dropdown to be provided by e-filing utility)	Select Account for refund credit (tick at least one account ✓)
		i					<input type="checkbox"/>
		ii					<input type="checkbox"/>
		<p>Note:</p> <p>1) All bank accounts held at any time are to be reported, except dormant A/c</p> <p>2) In case multiple accounts are selected, the refund will be credited to one of the validated accounts after processing the return</p>					
		Rows can be added as required					
		b) Non- residents, may, at their option, furnish the details of one foreign bank account:					
		Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN	
	14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]				<input type="checkbox"/> Yes <input type="checkbox"/> No	
15 TAX PAYMENTS							
A Details of payments of Advance Tax and Self-Assessment Tax							
ADVANCE/SELF ASSESSMENT TAX	Sl No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)		
	(1)	(2)	(3)	(4)	(5)		
	i						
	ii						
	iii						
	iv						
NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 9a & 9d of Part B-TTI							

B																
Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D/16E furnished by Deductor(s)]																
Sl No	TDS credit relating to self/other person [other person as per rule 37BA(2)]	PAN/Aadhar of Other Person (if TDS credit related to other person)	TAN of the Deductor / PAN/Aadhar of Tenant/Buyer	Section under which TDS is deducted	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY2024-25)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year), not applicable if TDS is deducted u/s 194N)			Corresponding Receipts/withdrawals offered		TDS credit being carried forward		
					Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income				
(1)	(2)	(3)	(4)	(4a)	(5)	(6)	(7)	(8)	(9)	(10)			(11)	(12)	(13)	
								Income	TDS		Income	TDS	PAN/Aadhaar			
i																
C																
Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]																
Sl. No.	TCS credit relating to self/other person [as per rule 37-I]	Tax Deduction and Tax Collection Account Number of the Collector	PAN of other Person (if TCS credit related to other person)	Unclaimed TCS brought forward (b/f)		TCS of the current fin. Year (tax collected during the FY 2024-25)		TCS credit being claimed this Year			TCS credit being carried forward					
				Fin. Year in which collected	Amount b/f	Collected in own hands	Collected in the hands of any other person as per rule 37-I (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37-I (if applicable)							
(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)		(8)					
i																
<p>NOTE ▶ Please enter total of column (7)(i) in 9c of Part B-TTI</p>																

VERIFICATION

I, _____ son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules, statements, etc. accompanying it is correct and complete is in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making this return in my capacity as _____ (*drop down to be provided*) and I am also competent to make this return and verify it. I am holding permanent account number (if allotted) (*Please see instruction*).

I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Place**Date****Sign here →”.**

[F.No. 370142/18/2025-TPL]

SURBENDU THAKUR, Under Secy, Tax Policy and Legislation

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii) *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and was last amended *vide* notification GSR 294(E), dated the 07th May, 2025.

Explanatory Memorandum: It is hereby certified that no person shall be adversely affected by giving retrospective effect to these rules.