

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 30th April, 2025

No. 41/2025

G.S.R. 279(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 Income-tax Rules, 1962, namely: -

1. (1) These rules may be called the Income-tax (Thirteenth Amendment) Rules, 2025;
 (2) They shall come into force with effect from the 1st day of April, 2025;
2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in Appendix II, for FORM ITR-3, the following FORM shall be substituted, namely: —

FORM	ITR-3	INDIAN INCOME TAX RETURN (For individuals and HUFs having income from profits and gains of business or profession) (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	5	-	2

Part A-GEN		GENERAL									
PERSONAL INFORMATION	(A1) First name	(A2) Middle name	(A3) Last name	(A4) PAN							
	(A5) Flat/Door/Block No.	(A6) Name of Premises/Building/Village		(A14) Status (Tick) ☐ Individual ☐ HUF							
	(A7) Road/Street/Post Office	(A8) Date of Birth/Formation (DD/MM/YYYY)		(A15) Date of Commencement of Business (DD/MM/YYYY)							
	(A9) Area/locality	(A16) Aadhaar Number (12 digits)									
	(A10) Town/City/District	(A11) State		(A12) PIN code/ZIP code							
	(A17) Residential/Office Phone Number with STD code/Mobile No. 1		(A13) Country		Mobile No. 2						
	(A18) Email Address-1 (self)		Email Address-2								
	(A19) (ai)	Due Date for filing return of income [Dropdown to be provided] :									
	(A19) (a)	1. 31st July 2. 31st October 3. 30th November									
	FILING STATUS	(A19) (aai)	Filed u/s (Tick) [Please see instruction]		o139(1)- On or Before due date, o139(4)- After due date, o139(5)- Revised Return, o92CD-Modified return, o 119(2)(b)- After condonation of delay						
Or Filed in response to notice u/s		o139(9) o142(1), o148, o153C									
Method of opting-out of new tax regime (if applicable) for current AY											
☐ by filing 10IEA (having income from business or profession) (Answer set A) ☐ by exercising the option in the return of income only (form 10IEA is not applicable (Answer set B))											
(Set A) Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime in Form 10-IEA in AY 2024-25? (a) ☐ Yes (If 'Yes', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2024-25) (a1) Do you wish to continue to opt out of New Tax Regime for current assessment year ☐ Yes ☐ No (If 'No', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2025-26) (b) ☐ No (Please select 'No', even if Form 10IEA was filed after due date for AY 2024-25) (b1) Do you wish to opt out of New Tax Regime for current assessment year ☐ Yes ☐ No (If 'Yes', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2025-26) (c) ☐ Not Applicable (Return was filed in ITR 1/ ITR 2 / ITR 3 without requirement of Form 10-IEA) for AY 2024-25 (c1) Do you wish to opt out of New Tax Regime for current assessment year ☐ Yes ☐ No (If 'Yes', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2025-26)											
(Set B) Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") o Yes o No Note- Option under section 115BAC(6) should be exercised in Form 10IEA on or before the due date for filing return u/s 139(1).											

	(c)	Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? – (Tick) ☐ Yes ☐ No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]																														
	(ci)	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)								Amount (Rs) (If Yes)																						
	(cii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakh for travel to a foreign country for yourself or for any other person? (Yes/No)								Amount (Rs) (If Yes)																						
	(ciii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)								Amount (Rs) (If Yes)																						
	(civ)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)								(Tick) o Yes o No																						
	(d)	If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)															/	/														
	(e)	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 and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement										(unique number)		/	/																	
	(f)	Residential Status in India (for individuals) (Tick applicable option)	A. Resident	o You were in India for 182 days or more during the previous year [section 6(1)(a)]																												
				o You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]																												
				o You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section (6)(1)(c)]																												
				☐ You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section (6)(1)(c)]																												
			B. Resident but not Ordinarily Resident	o You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]																												
				o You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]																												
				☐ You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)]																												
				☐ You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]																												
			C. Non-resident	☐ You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year - <table border="1"> <tr> <td>S.No.</td> <td>Jurisdiction of residence</td> <td>Taxpayer Identification Number</td> </tr> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> </table> (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify - <table border="1"> <tr> <td>Total period of stay in India during the previous year (in days)</td> <td>Total period of stay in India during the 4 preceding years (in days)</td> </tr> <tr> <td></td> <td></td> </tr> </table>																S.No.	Jurisdiction of residence	Taxpayer Identification Number	1			2			Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)		
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2																																
Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)																															
		Residential Status in India (for HUF) (Tick applicable option)	☐ Resident ☐ Resident but not Ordinarily Resident ☐ Non-resident																													

(g)	Do you want to claim the benefit under section 115H? (applicable in case of resident)										☐ Yes ☐ No					
(h)	Are you governed by Portuguese Civil Code as per section 5A? Tick) ☐ Yes ☐ No (If "YES" please fill Schedule 5A)															
(i)	Whether this return is being filed by a representative assessee? (Tick) ☐ Yes ☐ No If yes, furnish following information -															
	(1)	Name of the representative assessee														
	(2)	Capacity of the Representative (drop down to be provided)														
	(3)	Address of the representative assessee														
	(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee														
(j)	Whether you were Director in a company at any time during the previous year? (Tick) ☒ Yes ☐ No If yes, please furnish following information -															
	Name of Company			Type of Company		PAN		Whether its shares are listed or unlisted			Director Identification Number (DIN)					
(k)	Whether you are Partner in a firm? (Tick) ☒ Yes ☐ No If yes, please furnish following information															
	Name of Firm						PAN									
(l)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) ☒ Yes ☐ No If yes, please furnish following information in respect of equity shares															
	Name of company		Type of Company		PAN		Opening balance		Shares acquired during the year				Shares transferred during the year		Closing balance	
(m)	In case of non-resident, is there a permanent establishment (PE) in India? (Tick) ☒ Yes ☐ No															
(n)	In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) ☐ Yes ☐ No please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i) (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).															
(o)	Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? ☐ Yes ☐ No															
(p)	Whether you are an FPI? Yes/No If yes, please provide SEBI Regn. No															
(q)	Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more)															
	LEI Number		Valid upto date													
AUDIT INFORMATION	a1	Are you liable to maintain accounts as per section 44AA? (Tick) ☒ Yes ☐ No														
	a2	Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBC ☐ Yes ☐ No														
	a2i	If No, whether during the year Total sales/turnover/gross receipts of business is between Rs. 1 crore and Rs. 10crores? ☐ Yes ☐ No, turnover does not exceed 1 crore ☐ No, turnover exceeds 10 crores														
	a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account like capital contributions, loans etc. during the previous year, in cash & non-a/c payee cheque/DD, does not exceed five per cent of said amount? ☐ Yes ☐ No														
	a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc., in cash & non-a/c payee cheque/DD during the previous year does not exceed five per cent of the said payment? ☐ Yes ☐ No														
	(b)	Are you liable for audit under section 44AB? (Tick) ☒ Yes ☐ No														
		If Yes is selected at (b), mention by virtue of which of the following conditions:														
	(bi)	Sales, turnover or gross receipts exceeds the limits specified under section 44AB (Tick) ☒														
	(bii)	Assessee falling u/s 44AD/44ADA/44AE/44BB but not offering income on presumptive basis (Tick applicable section) ☒ ☐ 44AD, ☐ 44ADA, ☐ 44AE, ☐ 44BB														
	(biii)	Others (Tick) ☒														
(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) ☒ Yes ☐ No If Yes, furnish the following information below															

	(1)	Date of furnishing of the audit report (DD/MM/YYYY) / /		
	(2)	Name of the auditor signing the tax audit report		
	(3)	Membership No. of the auditor		
	(4)	Name of the auditor (proprietorship/ firm)		
	(5)	Proprietorship/firm registration number		
	(6)	Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm		
	(7)	Date of report of the audit		
	(8)	Acknowledgement number of the audit report		
	(9)	UDIN		
	(di)	Are you liable for Audit u/s 92E? O Yes O No		
	(dii)	If (di) is Yes, Whether the accounts have been audited u/s 92E?	☐ Yes ☐ No	<u>Date of furnishing the audit report?</u> DD/MM/YY
	(diii)	If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: (Please see Instruction)		
	Sl. No.	Section Code	Date (DD/MM/YYYY)	Acknowledgement number
	(e)	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)

NATURE OF BUSINESS		NATURE OF BUSINESS OR PROFESSION, IF MORE THAN ONE BUSINESS OR PROFESSION INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS (OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD, 44ADA AND 44AE)		
S.No.	Code [Please see instruction]	Trade name of the proprietorship, if any	Description	
(i)				
(ii)				
(iii)				

Part A-BS		BALANCE SHEET AS ON 31ST DAY OF MARCH, 2025 OF THE PROPRIETORY BUSINESS OR PROFESSION (fill items below in a case where regular books of account are maintained, otherwise fill item 6)			
SOURCES OF FUNDS	1	Proprietor's fund			
	a	Proprietor's capital			a
	b	Reserves and Surplus			
	i	Revaluation Reserve	bi		
	ii	Capital Reserve	bii		
	iii	Statutory Reserve	biii		
	iv	Any other Reserve	biv		
	v	Total (bi + bii + biii + biv)		bv	
	c	Total proprietor's fund (a + bv)			1c
	2	Loan funds			
a	Secured loans				

APPLICATION OF FUNDS			i	Foreign Currency Loans	ai						
			ii	Rupee Loans							
				A	From Banks	iiA					
				B	From others	iiB					
				C	Total (iiA + iiB)	iiC					
		iii	Total (ai + iiC)			aiii					
		b	Unsecured loans (including deposits)								
			i	From Banks	bi						
			ii	From others	bii						
			iii	Total (bi + bii)			biii				
		c	Total Loan Funds (aiii + biii)			2c					
	3	Deferred tax liability			3						
	4	Advances									
		i	From persons specified in section 40A(2)(b) of the I. T. Act	i							
		ii	From others	ii							
		iii	Total Advances (i + ii)			4iii					
	5	Sources of funds (1c + 2c +3+4iii)			5						
		1	Fixed assets								
			a	Gross: Block	1a						
			b	Depreciation	1b						
			c	Net Block (a – b)	1c						
			d	Capital work-in-progress	1d						
		e	Total (1c + 1d)			1e					
		2	Investments								
			a	Long-term investments							
				i	Government and other Securities - Quoted			ai			
				ii	Government and other Securities – Unquoted			aii			
				iii	Total (ai + aii)			aiii			
			b	Short-term investments							
				i	Equity Shares, including share application money			bi			
				ii	Preference Shares			bii			
				iii	Debentures			biii			
				iv	Total (bi + bii + biii)			biv			
		c	Total investments (aiii + biv)		2c						
		3	Current assets, loans and advances								
		a	Current assets								
			i	Inventories							
								A	Stores/consumables including packing material	iA	
								B	Raw materials	iB	
								C	Stock-in-process	iC	
								D	Finished Goods/Traded Goods	iD	
			E					Total (iA + iB + iC + iD)		iE	
	ii	Sundry Debtors		aii							
	iii	Cash and Bank Balances									
		A	Cash-in-hand			iiiA					

				B	Balance with banks	iiiB		
				C	Total (iiiA + iiiB)		iiiC	
		iv			Other Current Assets		aiv	
		v			Total current assets (iE + aii + iiiC + aiv)		av	
		b			Loans and advances			
			i		Advances recoverable in cash or in kind or for value to be received	bi		
			ii		Deposits, loans and advances to corporates and others	bii		
			iii		Balance with Revenue Authorities	biii		
			iv		Total (bi + bii + biii)		biv	
		c			Total of current assets, loans and advances (av + biv)		3c	
		d			Current liabilities and provisions			
			i		Current liabilities			
				A	Sundry Creditors	iA		
				B	Liability for Leased Assets	iB		
				C	Interest Accrued on above	iC		
				D	Interest accrued but not due on loans	iD		
				E	Total (iA + iB + iC + iD)		iE	
			ii		Provisions			
				A	Provision for Income Tax	iiA		
				B	Provision for Leave encashment/Superannuation/Gratuity	iiB		
				C	Other Provisions	iiC		
				D	Total (iiA + iiB + iiC)		iiD	
			iii		Total (iE + iiD)		diii	
		e			Net current assets (3c – diii)		3e	
	4	a			Miscellaneous expenditure not written off or adjusted	4a		
		b			Deferred tax asset	4b		
		c			Profit and loss account/ Accumulated balance	4c		
		d			Total (4a + 4b + 4c)		4d	
	5				Total, application of funds (1e + 2c + 3e + 4d)		5	
NO ACCOUNT CASE	6				In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31 st day of March, 2025, in respect of business or profession)			
		a			Amount of total sundry debtors		6a	
		b			Amount of total sundry creditors		6b	
		c			Amount of total stock-in-trade		6c	
		d			Amount of the cash balance		6d	

**Part A-
Manufacturing
Account**

Manufacturing Account for the financial year 2024-25 (fill items 1 to 3 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)

	1				Debits to manufacturing account		
					Opening Inventory		
		A	i		Opening stock of raw-material	i	
			ii		Opening stock of Work in progress	ii	
			iii		Total (i + ii)		Aiii
		B			Purchases (net of refunds and duty or tax, if any)		B
		C			Direct wages		C

		D Direct expenses (Di + Dii + Diii)			D	
		i	Carriage inward	i		
		ii	Power and fuel	ii		
		iii	Other direct expenses	iii		
		E Factory Overheads				
		I	Indirect wages	i		
		ii	Factory rent and rates	ii		
		iii	Factory Insurance	iii		
		iv	Factory fuel and power	iv		
		v	Factory general expenses	v		
		vi	Depreciation of factory machinery	vi		
		vii	Total (i + ii + iii + iv + v + vi)		Evii	
		F Total of Debits to Manufacturing Account (Aiii + B + C + D + Evii)			1F	
	2	Closing Stock				
		i	Raw material	2i		
		ii	Work-in-progress	2ii		
		Total (2i + 2ii)			2	
	3	Cost of Goods Produced – transferred to Trading Account (1F - 2)			3	

**Part A-
Trading
Account**

Trading Account for the financial year 2024-25(fill items 4 to 12 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)

CREDITS TO TRADING ACCOUNT	4	Revenue from operations				
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
		i	Sale of goods	i		
		ii	Sale of services	ii		
		iii	Other operating revenues (specify nature and amount)			
		a		iiia		
		b		iiib		
		c	Total (iiia + iiib)	iiic		
		iv	Total (i + ii + iiic)		Aiv	
		B Gross receipts from Profession			B	
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied				
		i	Union Excise duties	i		
		ii	Service tax	ii		
		iii	VAT/ Sales tax	iii		
		iv	Central Goods & Service Tax (CGST)	iv		
		v	State Goods & Services Tax (SGST)	v		
		vi	Integrated Goods & Services Tax (IGST)	vi		
		vii	Union Territory Goods & Services Tax (UTGST)	vii		
		viii	Any other duty, tax and cess	viii		
		ix	Total (i + ii + iii + iv + v + vi + vii + viii)		Cix	

DEBITS TO TRADING ACCOUNT	D	Total Revenue from operations (Aiv + B + Cix)		4D	
	5	Closing Stock of Finished Goods		5	
	6	Total of credits to Trading Account (4D + 5)		6	
	7	Opening Stock of Finished Goods		7	
	8	Purchases (net of refunds and duty or tax, if any)		8	
	9	Direct Expenses (9i + 9ii + 9iii)		9	
	i	Carriage inward	9i		
	ii	Power and fuel	9ii		
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	9iii		
	10	Duties and taxes, paid or payable, in respect of goods and services purchased			
	i	Custom duty	10i		
	ii	Counter veiling duty	10ii		
	iii	Special additional duty	10iii		
	iv	Union excise duty	10iv		
	v	Service tax	10v		
	vi	VAT/ Sales tax	10vi		
	vii	Central Goods & Service Tax (CGST)	10vii		
	viii	State Goods & Services Tax (SGST)	10viii		
	ix	Integrated Goods & Services Tax (IGST)	10ix		
	x	Union Territory Goods & Services Tax (UTGST)	10x		
	xi	Any other tax, paid or payable	10xi		
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)		10xii	
	11	Cost of goods produced – Transferred from Manufacturing Account		11	
	12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)		12	
	12a	Turnover from Intraday Trading		12a	
	12b	Income from Intraday Trading - transferred to Profit and Loss account		12b	

Part A-P&L Profit and Loss Account for the financial year 2024-25(fill items 13 to 60 in a case where regular books of account are maintained, otherwise fill items 61 to 65 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b)		13	
	14	Other income			
	i	Rent	i		
	ii	Commission	ii		
	iii	Dividend income	iii		
	iv	Interest income	iv		
	v	Profit on sale of fixed assets	v		
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi		
	vii	Profit on sale of other investment	vii		
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii		
	ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix		
	x	Agricultural income	x		
	xi	Any other income (specify nature and amount)			

DEBITS TO PROFIT AND LOSS ACCOUNT			a		xia			
			b		xib			
			C	Total (xia + xib)	xic			
		xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)				14xii	
	15	Total of credits to profit and loss account (13+14xii)					15	
	16	Freight outward					16	
	17	Consumption of stores and spare parts					17	
	18	Power and fuel					18	
	19	Rents					19	
	20	Repairs to building					20	
	21	Repairs to machinery					21	
	22	Compensation to employees						
		i	Salaries and wages			22i		
		ii	Bonus			22ii		
		iii	Reimbursement of medical expenses			22iii		
		iv	Leave encashment			22iv		
		v	Leave travel benefits			22v		
		vi	Contribution to approved superannuation fund			22vi		
		vii	Contribution to recognised provident fund			22vii		
		viii	Contribution to recognised gratuity fund			22viii		
		ix	Contribution to any other fund			22ix		
		x	Any other benefit to employees in respect of which an expenditure has been incurred			22x		
		xi	Total compensation to employees (total of 22i to 22x)				22xi	
		xii	Whether any compensation, included in 22xi, paid to non-residents			xiia	Yes / No	
			If Yes, amount paid to non-residents			xiib		
	23	Insurance						
		i	Medical Insurance			23i		
		ii	Life Insurance			23ii		
		iii	Keyman's Insurance			23iii		
		iv	Other Insurance including factory, office, car, goods, etc.			23iv		
		v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)				23v	
	24	Workmen and staff welfare expenses					24	
	25	Entertainment					25	
	26	Hospitality					26	
	27	Conference					27	
	28	Sales promotion including publicity (other than advertisement)					28	
	29	Advertisement					29	
	30	Commission						
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company			i		
		ii	To others			ii		
		iii	Total (i + ii)				30iii	
	31	Royalty						
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company			i		

	ii	To others	ii		
	iii	Total (i + ii)			31iii
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			32iii
33	Hotel, boarding and Lodging				33
34	Traveling expenses other than on foreign traveling				34
35	Foreign travelling expenses				35
36	Conveyance expenses				36
37	Telephone expenses				37
38	Guest House expenses				38
39	Club expenses				39
40	Festival celebration expenses				40
41	Scholarship				41
42	Gift				42
43	Donation				43
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty	44i		
	ii	Service tax	44ii		
	iii	VAT/ Sales tax	44iii		
	iv	Cess	44iv		
	v	Central Goods & Service Tax (CGST)	44v		
	vi	State Goods & Services Tax (SGST)	44vi		
	vii	Integrated Goods & Services Tax (IGST)	44vii		
	viii	Union Territory Goods & Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)			44x
45	Audit fee				45
46	Other expenses (specify nature and amount)				
	i		i		
	ii		ii		
	iii	Total (i + ii)			46iii
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)				
	i1		47 i1		
	i2		47 i2		
	i3		47 i3		
	i	Rows can be added as required Total (47i1+47i2+47i3)	47i		
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)	47ii		
	iii	Others (amounts less than Rs. 1 lakh)	47iii		
	iv	Total Bad Debt (47i + 47ii + 47iii)			47iv
48	Provision for bad and doubtful debts				48

	49	Other provisions				49	
	50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47 iv + 48 + 49)]				50	
	51	Interest					
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i			
		ii	To others	ii			
		iii	Total (i + ii)			51iii	
	52	Depreciation and amortization				52	
	53	Net profit before taxes (50 – 51iii – 52)				53	
PROVISION FOR TAX AND APPROPRIATIONS	54	Provision for current tax				54	
	55	Provision for Deferred Tax				55	
	56	Profit after tax (53 - 54 - 55)				56	
	57	Balance brought forward from previous year				57	
	58	Amount available for appropriation (56 + 57)				58	
	59	Transferred to reserves and surplus				59	
	60	Balance carried to balance sheet in proprietor's account (58 – 59)				60	
PRESUMPTIVE INCOME CASES	61	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD					
		SR.NO	Name of Business	Business code	Description		
		(i)	Gross Turnover or Gross Receipts (iA + iB + iC) (61i limited to Rs.2 Crores, however if 61iB + 61iC is less than or equal to 5% of 61i then the limit under 61i is extended to Rs.3 Crores.)			61i	
			A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	iA		
			B	Receipts in Cash	iB		
			C	Any mode other than A and B	iC		
		(ii)	Presumptive Income under section 44AD (iiA + iiB)			61ii	
			A	6% of 61iA, or the amount claimed to have been earned, whichever is higher	iiA		
			B	8% of (61iB+61iC), or the amount claimed to have been earned, whichever is higher	iiB		
		NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of account and have a tax audit under section 44AB					
	62	COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA					
		SR.NO	Name of Business	Business code	Description		
		(i)	Gross Receipts (62i limited to Rs.50 Lakh, however if 62iB + 62iC is less than or equal to 5% of 62i then limit under 62i is extended to Rs.75 Lakh)			62i	
			A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date	iA		

				B	Receipts in Cash		iB		
				C	Any mode other than A and B		iC		
	(ii)	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher)					62ii		
NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of account and have a tax audit under section 44AB									
63	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE								
	SR.NO	Name of Business			Business code	Description			
		<u>Registration No. of goods carriage</u>	<u>Whether owned/leased/hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/leased/hired by assessee</u>	<u>Presumptive income u/s 44AE for the goods carriage</u> (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher			
	(i)	(1)	(2)	(3)	(4)	(5)			
	(a)								
	(b)								
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)									
	Total								
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]					63(ii)		
NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of account and have a tax audit under section 44AB									
NO ACCOUNT CASE	64	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2024-25 in respect of business or profession -							
		(i) For assessee carrying on Business							
		a Gross receipts (a1 + a2)				ia			
		1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			a1			
		2	Any other mode			a2			
		b Gross profit				ib			
		c Expenses				ic			
		d Net profit				64i			
		(ii) For assessee carrying on Profession							
		a Gross receipts (a1 + a2)				ia			
		1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date			a1			
		2	Any other mode			a2			
		b Gross profit				iib			
		c Expenses				iic			
		d Net profit				64ii			
	(iii) Total profit (64i + 64ii)						64iii		
65	i	Turnover from speculative activity						65i	
	ii	Gross Profit						65ii	
	iii	Expenditure, if any						65iii	
	iv	Net income from speculative activity (65ii-65iii)						65iv	

Part A- OI		Other Information (mandatory if liable for audit under section 44AB; for others, fill if applicable)			
OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) ☒ mercantile ☐ cash			
	2	Is there any change in method of accounting (Tick) ☒ Yes ☐ No			
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI (3) of Schedule ICDS]	3a		
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI(4) of Schedule ICDS]	3b		
	4	Method of valuation of closing stock employed in the previous year			
	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)		☐	
	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)		☐	
	c	Is there any change in stock valuation method (Tick) ☒ Yes ☐ No			
	d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d		
	e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e		
	5	Amounts not credited to the profit and loss account, being -			
	a	the items falling within the scope of section 28	5a		
	b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b		
	c	escalation claims accepted during the previous year	5c		
	d	any other item of income	5d		
	e	capital receipt, if any	5e		
	f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)		5f	
	6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses			
	a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a		
	b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b		
c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c			
d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d			
e	Amount of discount on a zero-coupon bond [36(1)(iia)]	6e			
f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f			
g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g			
h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h			
i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i			
j	Amount of contributions to any other fund	6j			

		k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k			
		l	Amount of bad and doubtful debts [36(1)(vii)]	6l			
		m	Provision for bad and doubtful debts [36(1)(viiia)]	6m			
		n	Amount transferred to any special reserve [36(1)(viii)]	6n			
		o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o			
		p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p			
		q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q			
		r	Any other disallowance	6r			
		s	Total amount disallowable under section 36 (total of 6a to 6r)			6s	
7	Amounts debited to the profit and loss account, to the extent disallowable under						
		a	Expenditure of capital nature [37(1)]	7a			
		b	Expenditure of personal nature [37(1)]	7b			
		c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or	7c			
		d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d			
		e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e			
		f	Any other penalty or fine	7f			
		g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g			
		h	Amount of any liability of a contingent nature	7h			
		i	Any other amount not allowable under section 37	7i			
		j	Total amount disallowable under section 37 (total of 7a to 7i)			7j	
8	A	Amounts debited to the profit and loss account, to the extent disallowable under section 40					
		a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa			
		b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab			
		c	Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			
		d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad			
		e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae			
		f	Amount paid as wealth tax [40(a)(iia)]	Af			
		g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag			
		h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Ah			
		i	Any other disallowance	Ai			
		j	Total amount disallowable under section 40 (total of Aa to Ai)			8Aj	

	B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	8B	
9		Amounts debited to the profit and loss account, to the extent disallowable under section 40A		
	a	Amounts paid to persons specified in section 40A(2)(b)	9a	
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b	
	c	Provision for payment of gratuity [40A(7)]	9c	
	d	Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	
	e	Any other disallowance	9e	
	f	Total amount disallowable under section 40A (total of 9a to 9e)	9f	
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year		
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b	
	c	Any sum payable to an employee as bonus or commission for services rendered	10c	
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d	
	da	Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing	10da	
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit or a primary co-operative agricultural and rural development bank	10e	
	f	Any sum payable towards leave encashment	10f	
	g	Any sum payable to the Indian Railways for the use of railway assets	10g	
	h	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	10h	
	i	Total amount allowable under section 43B (total of 10a to 10h)	10i	
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B		
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b	
	c	Any sum payable to an employee as bonus or commission for services rendered	11c	
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d	

		da Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da		
		e Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
		f Any sum payable towards leave encashment	11f		
		g Any sum payable to the Indian Railways for the use of railway assets	11g		
		h Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	11h		
		i Total amount disallowable under Section 43B (total of 11a to 11h)		11i	
	12	Amount of credit outstanding in the accounts in respect of			
		a Union Excise Duty	12a		
		b Service tax	12b		
		c VAT/sales tax	12c		
		d Central Goods & Service Tax (CGST)	12d		
		e State Goods & Services Tax (SGST)	12e		
		f Integrated Goods & Services Tax (IGST)	12f		
		g Union Territory Goods & Services Tax (UTGST)	12g		
		h Any other tax	12h		
		i Total amount outstanding (total of 12a to 12h)		12i	
	13	Amounts deemed to be profits and gains under section 33AB or 33ABA			13
	14	Any amount of profit chargeable to tax under section 41			14
	15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)			15
	16	Amount of expenditure disallowed u/s 14A			16
	17	Whether assessee is exercising option under subsection 2A of section 92CE Tick) ☒ No ☐ Yes [If yes, please fill schedule TPSA]			17

Part A – QD		Quantitative details (mandatory if liable for audit under section 44AB)			
QUANTITATIVE DETAILS	(a) In the case of a trading concern				
		1	Opening stock	1	
		2	Purchase during the previous year	2	
		3	Sales during the previous year	3	
		4	Closing stock	4	
		5	Shortage/ excess, if any	5	
	(b) In the case of a manufacturing concern				
		6	Raw materials		
			a Opening stock	6a	
			b Purchases during the previous year	6b	
			c Consumption during the previous year	6c	
			d Sales during the previous year	6d	
			e Closing stock	6e	
			f Yield finished products	6f	
			g Percentage of yield	6g	
			h Shortage/ excess, if any	6h	

	7	Finished products/ By-products	
	a	opening stock	7a
	b	purchase during the previous year	7b
	c	quantity manufactured during the previous year	7c
	d	sales during the previous year	7d
	e	closing stock	7e
	f	shortage/ excess, if any	7f

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S		Details of Income from Salary			
SALARIES	Name of Employer		Nature of employer (Tick) ☒ Drop down to be provided		TAN of Employer (mandatory if tax is deducted)
	Address of employer		Town/City	State	Pin code/Zip code
	1 Gross Salary (1a + 1b + 1c+1d+1e+1f)		1		
	a	Salary as per section 17(1) (drop down to be provided)	1a		
	b	Value of perquisites as per section 17(2) (drop down to be provided)	1b		
	c	Profit in lieu of salary as per section 17(3) (drop down to be provided)	1c		
	d	Income from retirement benefit account maintained in a notified country u/s 89A	1d		
	e	Income from retirement benefit account maintained in a country 'other than notified country' u/s 89A	1e		
	f	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year	1f		
	(Add multiple rows for Gross Salary in case of more than one employer)				
	2 Total Gross Salary (from all employers)		2		
	2a Income claimed for relief from taxation u/s 89A		2a		
	3 Less allowances to the extent exempt u/s 10 (drop-down to be provided in e-filing utility) (please refer instructions) (Note-Ensure that it is included in Total Gross salary in (2) above)		3		
	4 Net Salary (2 – 2a-3)		4		
	5 Deduction u/s 16 (5a + 5b + 5c)		5		
a	Standard deduction u/s 16(ia)	5a			
b	Entertainment allowance u/s 16(ii)	5b			
c	Professional tax u/s 16(iii)	5c			
6 Income chargeable under the Head 'Salaries' (4 - 5)		6			

Schedule HP		Details of Income from House Property (Please refer 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? O Yes O No (if "YES" please enter following details)					
	Your percentage of share in the property (%) 					
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)		Percentage Share in Property	
	I					
	II					

	☒ Tick the applicable option ☐ Let out ☐ Self-occupied ☐ Deemed let out	Name(s) of Tenant(s) (if let out)	PAN/Aadhaar No. of Tenant(s) (Please see note)										PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)											
			I																					
		II																						
		a	Gross rent received or receivable or lettable value										1a											
		b	The amount of rent which cannot be										1b											
		c	Tax paid to local authorities										1c											
		d	Total (1b + 1c)										1d											
		e	Annual value (1a – 1d) (nil, if self-occupied etc. as per section 23(2) of the										1e											
		f	Annual value of the property owned (own percentage share x 1e)										1f											
		g	30% of 1f										1g											
		h	Interest payable on borrowed capital (Details are to be filled in the drop down to be provided in e-filing utility)										1h											
		i	Total (1g+ 1h)										1i											
		j	Arrears/Unrealised rent received during the year less 30%										1j											
		k	Income from house property 1 (1f – 1i + 1j)										1k											
	(fill up details separately for each property)																							
2	Pass through income/Loss if any *										2													
3	Income under the head “Income from house property” (Σ1k + 2) (if negative take the figure to 2i of schedule CYLA)										3													
NOTE	Please include the income of the specified persons referred to in Schedule SPI and Pass-through income referred to in schedule PTI while computing the income under this head																							
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 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 profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P&L)			1	
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [Sl.no.12b of Trading account + Sl.no 65iv of Schedule P&L]			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 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a	Salaries	3a	
			b	House property	3b	
			c	Capital gains	3c	
			d	Other sources	3d	
			di	Dividend income	3di	
			dii	other than Dividend income	3dii	
			e	u/s 115BBF	3e	
			f	u/s 115BBG	3f	
	g	u/s 115BBH (net of Cost of Acquisition)		3g	(Item No. A of Schedule VDA)	
	4a	Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44BBC/44DA (drop down to be provided)			4a	
4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture as individual line item)			4b		
5	Income credited to Profit and Loss account (included in 1) which is exempt					
a	Share of income	5a				
b	Share of income	5b				

			c	Any other exempt income (specify						
				i		ci				
				ii		cii				
				iii	Total (ci + cii)	5ciii				
			d	Total exempt income (5a + 5b +			5d			
		6	Balance (1– 2a – 2b – 3a - 3b – 3c - 3d – 3e - 3f -3g– 4a-4b– 5d)						6	
		7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG or u/s 115BBH	a		Salaries	7a			
				b		House property	7b			
				c		Capital gains	7c			
				d		Other sources	7d			
				e		u/s 115BBF	7e			
				f		u/s 115BBG	7f			
				g		u/s 115BBH (other than Cost of Acquisition u/s 115BBH)	7g			
		8a	Expenses debited to profit and loss account which relate to exempt income				8a			

	8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)	8b	
	9	Total (7a + 7b + 7c + 7d + 7e + 7f +7g+ 8a+8b)	9	
	10	Adjusted profit or loss (6+9)	10	
	11	Depreciation and amortization debited to profit and loss account	11	
	12	Depreciation allowable under Income-tax Act		
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)	12i	
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii	
	iii	Total (12i + 12ii)	12iii	
	13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)	13	
	14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6 s of PartA-OI)	14	
	15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7J of PartA-OI)	15	
	16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of PartA-OI)	16	
	17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9F of PartA-OI)	17	
	18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11i of PartA-OI)	18	
	19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	19	
	20	Deemed income under section 41	20	
	21	Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/ 80-IA	21	
	22	Deemed income under section 43CA	22	
	23	Any other item of addition under section 28 to 44DA	23	
	24	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 individual/HUF/prop. concern is a partner)	24	
	25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A - OI)	25	
	26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)	26	
	27	Deduction allowable under section 32(1)(iii)	27	

	28	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	28		
	29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of PartA-OI)	29		
	30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10i of PartA-OI)	30		
	31	Any other amount allowable as deduction	31		
	32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	32		
	33	Total (27+28+29+30+31+32)		33	
	34	Income (13+26-33)		34	
	35	Profits and gains of business or profession deemed to be under -			
	i	Section 44AD (61(ii) of schedule P&L)	35i		
	ii	Section 44ADA (62(ii) of schedule P&L)	35ii		
	iii	Section 44AE (63(ii) of schedule P&L)	35iii		
	iv	Section 44B	35iv		
	v	Section 44BB	35v		
	via	Section 44BBA	35via		
	vib	Section 44BBC	35vib		
	vii	Section 44DA	35vii	(item 4 of Form 3CE)	
	viii	Total (35i to 35vii)	35viii		
	36	Net profit or loss from business or profession other than speculative and specified business (34 + 35viii)	36		
	37	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 36) (If loss take the figure to 2i of item E) (37a+ 37b + 37c + 37d + 37e + 37f)	A37		
	a	Income chargeable under Rule 7	37a		
	b	Deemed income chargeable under Rule 7A	37b		
	c	Deemed income chargeable under Rule 7B(1)	37c		
	d	Deemed income chargeable under Rule 7B(1A)	37d		
	e	Deemed income chargeable under Rule 8	37e		
	f	Income other than Rule 7A, 7B & 8 (Item No. 36)	37f		
38	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4b-(37a+37b+37c+37d+37e)]	38			
B Computation of income from speculative business					
	39	Net profit or loss from speculative business as per profit or loss account (Item No. 2a)	39		
	40	Additions in accordance with section 28 to 44DA	40		
	41	Deductions in accordance with section 28 to 44DA	41		
	42	Income from speculative business (39+ 40 – 41) (if loss, take the figure to 6xvi of schedule CFL)	B42		
C Computation of income from specified business under section 35AD					
	43	Net profit or loss from specified business as per profit or loss account	43		
	44	Additions in accordance with section 28 to 44DA	44		
	45	Deductions in accordance with section 28 to 44DA (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	45		
	46	Profit or loss from specified business (43 + 44 -45)	46		
	47	Deductions in accordance with section 35AD(1)	47		
	48	Income from Specified Business (46-47) (if loss, take the figure to 7xvi of schedule CFL)	C48		
49	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C49			
D					
D Income chargeable under the head 'Profits and gains from business or profession' (A37+B42+C48)				D	

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)		(A37)	
	ii	Income from speculative business	(B42)		
	iii	Income from specified business	(C48)		
	iv	Total loss set off (ii + iii)			
	v	Loss remaining after set off (i – iv)			
NOTE		Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head			

Schedule DPM		Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)				
DEPRECIATION ON PLANT AND MACHINERY	1	Block of assets	Plant and machinery			
	2	Rate (%)	15	30	40	45
			(i)	(ii)	(iii)	(iv)
	3a	Written down value on the first day of previous year				
	3b	Adjustment as per second proviso to sub-section (3) of section 115BAC (Refer to rule 5)				
	3	Total (3a + 3b)				
	4	Additions for a period of 180 days or more in the previous year				
	5	Consideration or other realization during the previous year out of 3 or 4				
	6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) <i>(enter 0, if result is negative)</i>				
	7	Additions for a period of less than 180 days in the previous year				
	8	Consideration or other realizations during the year out of 7				
	9	Amount on which depreciation at half rate to be allowed (7-8) <i>(enter 0, if result is negative)</i>				
	10	Depreciation on 6 at full rate				
	11	Depreciation on 9 at half rate				
	12	Additional depreciation, if any, on 4				
	13	Additional depreciation, if any, on 7				
	14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days				
	15	Total depreciation (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the I.T. Act <i>(out of column 15)</i>					
17	Net aggregate depreciation (15-16)					
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. <i>(out of column 17)</i>					

19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only if block ceases to exist)				
21	Written down value on the last day of previous year (6+ 9 -15) (enter 0 if result is negative)				

Schedule DOA Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)

1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
		Nil	5	10	40	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3	Written down value on the first day of previous year							
4	Additions for a period of 180 days or more in the previous year							
5	Consideration or other realization during the previous year out of 3 or 4							
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)							
7	Additions for a period of less than 180 days in the previous year							
8	Consideration or other realizations during the year out of 7							
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)							
10	Depreciation on 6 at full rate							
11	Depreciation on 9 at half rate							
12	Total depreciation (10+11)							
13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)							
14	Net aggregate depreciation (12-13)							
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)							
16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)							
18	Written down value on the last day of previous year (6+ 9 -12) (enter 0 if result is negative)							

Schedule DEP		Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)			
SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery			
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable)	1a		
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable)	1b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)	1c		
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 17iv or 18iv as applicable)	1d		
	e	Total depreciation on plant and machinery (1a + 1b + 1c+1d)			1e
	2	Building (not including land)			
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a		
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	2c		
	d	Total depreciation on building (total of 2a + 2b + 2c)			2d
	3	Furniture and fittings (Schedule DOA- 14v or 15v as applicable)			3
	4	Intangible assets (Schedule DOA- 14vi or 15vi as applicable)			4
	5	Ships (Schedule DOA- 14vii or 15vii as applicable)			5
	6	Total depreciation (1e+2d+3+4+5)			6

Schedule DCG		Deemed Capital Gains on sale of depreciable assets			
DEEMED CAPITAL GAINS	1	Plant and machinery			
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a		
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c		
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)	1d		
	e	Total (1a +1b + 1c+1d)			1e
	2	Building (not including land)			
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a		
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)	2b		
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)	2c		
	d	Total (2a + 2b + 2c)			2d
	3	Furniture and fittings (Schedule DOA- 17v)			3
	4	Intangible assets (Schedule DOA- 17vi)			4
	5	Ships (Schedule DOA- 17vii)			5
	6	Total (1e+2d+3+4+5)			6

Schedule ESR		Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)		
Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(ia)			

iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
X	Total			
NOTE	In case any deduction is claimed under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.			

Schedule CG		Capital Gains							
CAPITAL GAINS	Short-term Capital Gains	A Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)							
		1 From sale of land or building or both (fill up details separately for each property)							
		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	aii					
			iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	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 (bi + bii + biii)	biv						
	c	Balance (aiii – biv)	1c						
	d	Deduction under section 54B/54G/54GA (Specify details in item D below)	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)	2aii					
b			Net worth of the undertaking or division	2b					
			(6(e) of Form 3CEA)						
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)(ii) proviso (for FII) (where A4 is not applicable)							
		Where transfer was before 23rd July 2024							
		Where transfer was on or after 23rd 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	Balance (3a – 3biv)	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)	3ei		3eii	A3e	
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 23rd July 2024					A4ai
	ii)	Where the transfer was on or after 23rd 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					ii
	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 (bi + bii + biii)					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 sale of 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 (bi + bii + biii)					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 (6 of schedule- DCG)					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? o Yes o No o 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 used for new asset or remained unutilized in Capital gains account (X)												
					Previous year in which asset acquired/constructed	Amount utilized out of Capital Gains account															
		i	2021-22	54G/54GA																	
		ii	2022-23	54B/54G/54GA																	
		iii	2023-24	54B/54G/54GA																	
		b Amount deemed to be short term capital gains u/s 54B/54G/54GA, other than at 'a'																			
		Total amount deemed to be short term capital gains (aXi + aXii + aXiii+ b)									A7										
	8	Pass Through Income/Loss in the nature of Short-Term Capital Gain, (Fill up schedule PTI) (A8ai+A8aii + A8b + A8c)									A8										
		ai	Pass Through Income/Loss in the nature of Short-Term Capital Gain, chargeable @ 15%						A8ai												
			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 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 as per DTAA								A 9a									
		b		Total amount of STCG claimed as chargeable to tax at special rates as per DTAA								A9b									
		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 A10									

Long-term Capital Gains	B Long-term capital gain (LTCG) (Sub-items, 6, 7, 8 & 9 are not applicable for residents)											
	1 From sale of land or building or both (fill up details separately for each property from a to f)											
	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							aii		
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]							aiii		
	b	Deductions under section 48										
		i	Cost of acquisition without indexation								bi	
			Cost of acquisition with indexation (Applicable only for: (A) Transfers before 23 rd July 2024, or (B) Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before and transfer is on or after 23 rd July 2024								biia	
			ii	Total cost of improvement								b
(a) Cost of improvement without indexation								biib(a)				
(b) Year of improvement												

				(c) Cost of Improvement with indexation b & c applicable only for: (A) Transfers before 23 rd July 2024, or (B) Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before and transfer is on or after 23 rd July 2024	biib(c)		
				Add row			
			iii	Expenditure wholly and exclusively in connection with transfer	biii		
			iv	Total (where transfer is before 23 rd July 2024 $biia + \sum biib(c) + biii$; where transfer is on or after 23 rd July 2024 $bi + \sum biib(a) + biii$)	biv		
			iva	Total (only for the purpose of computing eiB) ($biia + \sum biib(c) + biii$) (Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before and transfer is on or after 23 rd July 2024)	biva		
			c	Balance ($a_{iii} - biv$)	1c		
			ca	Balance ($a_{iii} - biva$) (Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before and transfer is on or after 23 rd July 2024) (only for the purpose of computing eiB) (In case of negative, to be considered as nil)	1ci		

			d	Deduction under section 54/54B/54D/54EC/54F/54G/54GA (Specify details in item D below)				1d		
			e	Long-term Capital Gains on Immovable property (1c - 1d)						B1e
			ea	Long term Capital Gains on Immovable property (1ca - 1d) (Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before and transfer is on or after 23 rd July 2024) (only for the purpose of computing eiB) (In case of negative, to be considered as nil)						B1ea
			ei	Where acquisition is before 23 rd July 2024 and transfer is on or after 23 rd July 2024 (for residents only) A. Tax as per 112(1)(a)(ii)(B) ($1e \times 12.5\%$) B. Tax for the purposes of second proviso to section 112(1)(a) ($1ea \times 20\%$) (Note: Tax computed at (ei) is for determining 'excess amount to be ignored in e(ii)')						B1ei(A) B1ei(B)
			eii	Excess amount, if any, that is required to be ignored as per second proviso to section 112(1)(a) (for residents only) [B1ei(A) - B1ei(B)]						B1eii
			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 and 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.						
			g	Total Long-term Capital Gains on Immovable property ($\sum B1e$) where transfer was						
			(a)	Before 23 rd July 2024 (sum of capital gains on all properties transferred before 23 rd July 2024)						
			(b)	On or after 23 rd July 2024 (sum of capital gains on all properties transferred on or after 23 rd July 2024)						
			(c)	Total excess tax to be ignored ($\sum B1eii$)						
		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			
				Fair market value as per Rule 11UAE(3)			2aai			
				Full value of consideration (higher of ai or aai)			2aii			
			b	Net worth of the undertaking or division			2b		(6(e) of Form 3CEA)	

		c	Balance (2aiii – 2b)	2c			
		d	Deduction u/s 54EC /54F (Specify details in item D below)	2d			
		e	Long term capital gains from slump sale (2c-2d)	B2e	B2ei	B2eii	

		3	From 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	Balance (3a – biv)		3c			
		d	Deduction under section 54F (Specify details in item D below)		3d			
		e	LTTCG on bonds or debenture (3c – 3d)				B3e	

		4(i)	From sale of listed securities (other than a unit) or zero-coupon bonds as per Section 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		
		iaa	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	Balance (4a – biv)	4c		
		ca	Balance (4a – 4biva) (for the purpose of computing excess tax as per proviso to section 112(1)) (applicable where transfer was before 23 rd July 2024)	4ca		
		d	Deduction under section 54F (Specify details in item D below)	4d		
		e	Long-term Capital Gains on assets at B4 above (4c – 4d) (i) Before 23 rd July 2024, (ii) On or After 23 rd July 2024	B4(i)e B4(i)ei B4(i)eii		
		ea	Long-term Capital Gains on assets at B4 above where transfer was before 23 rd July 2024 (4ca – 4d) (for the purpose of computing excess tax as per proviso to section 112(1))			

	f	Tax as per 112(1)(a)(ii)(A) or 112(1)(c)(ii)(A) [LTCG at 20 % with indexation] [B4(ei)*20%] (applicable where transfer was before 23 rd July, 2024)	B4(i)f		
	g	Tax as per 1 st Proviso to section 112(1) [LTCG at 10 % without indexation] [B4(ea)*10%] (applicable where transfer was before 23 rd July, 2024)	B4(i)g		
	h	Excess amount that is required to be ignored as per 1 st proviso to section 112(1) [B4(f) – B4(g)] (applicable where transfer was before 23 rd July 2024)	B4(i)h		

4(ii)	From sale of GDR of an Indian company referred in sec. 115ACA (applicable only for resident individuals)		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 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	Balance (3a – biv)	4c		
	d	Deduction under sections 54F (Specify details in item D below)	4d		
	e	Long-term Capital Gains on assets at B3 above where transfer was (3c – 3d) i. Before 23 rd July 2024 ii. On or After 23 rd July 2024	B4(ii)e B4(ii)ei B4(ii)eii		
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				
	a	LTCG u/s 112A (column 14(iii) of Schedule 112A)	5a		
		i. Sum of column 14 where transfer was before 23 rd July 2024	5ai		
		ii. Sum of column 14 where transfer was on or after 23 rd July 2024	5aai		
	b	Deduction under sections 54F (Specify details in item D below) i. Where transfer was before 23 rd July 2024 ii. Where transfer was on or after 23 rd July 2024	5b 5bi 5bii		
	c	i. Long-term Capital Gains on sale of capital assets at B5 above where transfer was (5a – 5b) Before 23 rd July 2024 ii. On or after 23 rd July 2024		B5c B5ci B5cii	

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)				
	a	LTCG computed without indexation benefit where transfer was i. Before 23 rd July 2024 – Listed Debentures ii. Before 23 rd July 2024 – other than Listed Debentures iii. On or after 23 rd July 2024 (only unlisted shares or Listed debentures)	6a 6ai 6aai 6aiii		
	b	Deduction under sections /54F (Specify details in item D below) i. where transfer was before 23 rd July 2024 – Listed Debentures ii. where transfer was before 23 rd July 2024 – other than Listed Debentures iii. where transfer was on or after 23 rd July 2024 – (only unlisted Shares or Listed debentures)	6b 6bi 6bii 6biii		

			c LTCG on share or debenture (6a-6b) i. where transfer was before 23rd July 2024 – Listed Debentures ii. where transfer was before 23rd July 2024 – other than Listed Debentures iii. where transfer was on or after 23rd July 2024 – (only unlisted Shares or Listed debentures)	B6c B6ci B6cii B6ciii				
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			7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B8 is to be filled up) Note : For serial number (iii), break up of income based on date of transfer is not required.	Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd 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	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 (bi + bii + biii)	biv			
		c		Balance (aiii – biv)	7c			
		d		Deduction under sections 54F (Specify details in item D below)	7d			
		e		(i) Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d) Where transfer was before 23rd July 2024 [applicable for 7(i) & 7(ii)] (ii) Where transfer was on or after 23rd July [applicable for 7(i) & 7(ii)] From sale of securities by FII as referred to in sec. 115AD	B7e B7ei B7eii B7eiii			
		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				
			a	LTCG u/s 112A [Column 14(iii) of 115AD(1)(b)(iii) proviso] (8ai+8aaii)	8a			
			i.	Sum of column 14 where transfer was before 23rd July 2024	8ai			
			ii.	Sum of column 14 where transfer was on or after 23rd July 2024	8aaii			
			b	Deduction under sections 54F (Specify details in item D below)	8b 8bi 8bii			
			i.	Before 23rd July 2024				
			ii.	On or after 23rd July 2024				

		c Long-term Capital Gains on sale of capital assets at B8 above where transfer was (8a – 8b)							
		i. Before 23 rd July 2024 [applicable for 8(i) and 8(ii)]				B8c			
		ii. On or after 23 rd July 2024 for 8(i) and 8(ii)				B8ci			
						B8cii			
9		From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)							
	a	LTCG on sale of foreign exchange asset (as per section 115F where transfer was (computed without indexation)		9a					
		i. Before 23 rd July 2024		9ai					
		ii. On or after 23 rd July 2024		9aii					
	b	Less deduction under section 115F (Specify details in item D below)		9b					
		i. Before 23 rd July 2024		9bi					
		ii. On or after 23 rd July 2024		9bii					
	c	Balance LTCG on sale of foreign exchange asset where transfer was (9a- 9b)						B9c	
		i. Before 23 rd July 2024		B9ci					
		ii. On or after 23 rd July 2024		B9cii					
10		From sale of assets where B1 to B9 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	aii					
		iii	i. Total (ic + ii)	aiii					
	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 (10aiii – biv)			10c				
	d	Deduction under section 54D//54F/54G/54GA (Specify details in item D below)			10d				
	e	Long-term Capital Gains on assets at B10 above (10c-10d)			B10e	B10ei	B10eii		
11		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? o Yes o No o 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 used for new asset or remained unutilized in Capital gains account (X)			Whether date of limitation / withdrawal was before 23 rd July 2024
					Previous year in which asset acquired/constructed	Amount utilized out of Capital Gains account				
		i	2021 -22	54/54D/54F/54G/54GA						
		ii	2022-23	54/54B/54D/54F/54G/54GA/ 54GB						
		iii	2023-24	54/54B/54D/54F/54G/ 54GA						
	b	Amount deemed to be long-term capital gains, other than at 'a' (i + ii) b.								
	i.	i. Where deemed capital gain arose before 23 rd July 2024				bi.				
	i.	ii. Where deemed capital gain arose on or after 23 rd July 2024				bii.				
		Total amount deemed to be long-term capital gains (aXi + aXii + aXiii + b)								
		i. Where deemed capital gain arose before 23 rd July 2024				B11 B11i B11ii				
		ii. Where deemed capital gain arose on or after 23 rd July 2024								
	12	Pass Through Income/Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B12a1(i)+B12a1(ii)+B12a2(i)+b12a2(ii) + B12b)				B12				
		a1(i)	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10%				B12a1(i)			
		a1(ii)	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% u/s 112A				B12a1(ii)			
		a2(i)	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A				B12a2(i)			
		a2(ii)	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% under sections other than u/s 112A				B12a2(ii)			
		b	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 20%				B12b			

	13	Amount of LTCG included in items B1 to B12 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 B12 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 LTCG claimed as not chargeable to tax as per DTAA									B13a		
		b	Total amount of LTCG claimed as chargeable to tax at special rates as per DTAA									B13b		
	B(A)	Capital Loss on buy back of shares on or after 01 st October 2024 (Long Term Capital loss @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)											B(A)	
	14	Total long term capital gain chargeable under I.T. Act (B1e + B2e + B3e + B4ie + B4iie + B5f + B6c + B7e + B8f + B9c + B10e + B11 + B12 – B13a+B(A))											B14	
		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 54/54B/54D/54EC /54F/54G/54GA/115F give following details											
			a	Deduction claimed u/s 54										
			i	Date of transfer of original asset						ai	dd/mm/yyyy			
			ii	Cost of new residential house						aii				

			iii	Date of purchase /construction of new residential house		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 54B					
			i	Date of transfer of original asset		bi	dd/mm/yyyy		
			ii	Cost of new agricultural land		bii			
			iii	Date of purchase of new agricultural land		biii	dd/mm/yyyy		
			iv	Amount deposited in Capital Gains Accounts Scheme before due date		biv			
				(iva) Date of deposit		(ivb) Account number	(ivc) IFS code		
				dd/mm/yyyy					
			v	Amount of deduction claimed		bv			
		c		Deduction claimed u/s 54D					
			i	Date of acquisition of original asset		ci	dd/mm/yyyy		
			ii	Cost of purchase/ construction of new land or building for industrial undertaking		cii			
			iii	Date of purchase of new land or building		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 54EC					
			i	Date of transfer of original asset		di	dd/mm/yyyy		
			ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)		dii			
			iii	Date of investment		diii	dd/mm/yyyy		
			iv	Amount of deduction claimed		div			
		e		Deduction claimed u/s 54F					
			i	Date of transfer of original asset		ei	dd/mm/yyyy		
			ii	Cost of new residential house		eii			
			iii	Date of purchase/construction of new residential house		eiii	dd/mm/yyyy		
			iv	Amount deposited in Capital Gains Accounts Scheme before due date		eiv			
				(iva)Date of deposit		(ivb) Account number	(ivc) IFS code		
				dd/mm/yyyy					
			v	Amount of deduction claimed		ev			
		f		Deduction claimed u/s 54G					
			i	Date of transfer of original asset from urban area		fi	dd/mm/yyyy		
			ii	Cost and expenses incurred for purchase or construction of new asset		fii			
			iii	Date of purchase/construction of new asset in an area other than urban area		fiii	dd/mm/yyyy		
			iv	Amount deposited in Capital Gains Accounts Scheme before due date		fiv			
				(iva)Date of deposit		(ivb) Account number	(ivc) IFS code		
				dd/mm/yyyy					
			v	Amount of deduction claimed		fv			
		g		Deduction claimed u/s 54GA					
			i	Date of transfer of original asset from urban area		gi	dd/mm/yyyy		
			ii	Cost and expenses incurred for purchase or construction of new asset		gii			
			iii	Date of purchase/construction of new asset in SEZ		giii	dd/mm/yyyy		
			iv	Amount deposited in Capital Gains Accounts Scheme before due date		giv			
				(iva)Date of deposit		(ivb) Account number	(ivc) IFS code		
				dd/mm/yyyy					
			v	Amount of deduction claimed		gv			
		h		Deduction claimed u/s 115F (for Non-Resident Indians)					
			i	Date of transfer of original foreign exchange asset		hi	dd/mm/yyyy		
			ii	Amount invested in new specified asset or savings certificate		hii			
			iii	Date of investment		hiii	dd/mm/yyyy		
			iv	Amount of deduction claimed		hiv			
		i		Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)		1i			

E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9a & B13a which is chargeable under DTAA)												
Type of Capital Gain		Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss					Long term capital loss				Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8-9)*
			15%	20%	30%	Applicable rate	DTAA rate	10%	12.5%	20%	DTAA rate	
			1	2	3	4	5	6	7	8	9	
Capital Loss to be set off (Fill this row only, if figure computed is negative)			(A3ei* *+ A4ai* *+ A8ai*)	(A3eii* + A4aii* + A8aii* + A(A))	(A5e* * + A8b* + A(A))	(A1e* *+ A2c* *+ A4b* *+ A6g* *+ A7* *+ A8c* *+ A(A))	A9b	(B4(ii)ei* *+ B5ci* + B6cii* + B7ei* + B7eiii* *+ B8ci* + B9ci* + B12a1(i)* + B12a2(i)* + B(A))	(B1g(b)ei* *+ B2eii* *+ B4(i)eii* *+ B4(ii)eii* *+ B5cii* *+ B6cii* + B7eii* *+ B8cii* *+ B9cii* *+ B10eii* + B11ii* *+ B12a1(ii)* + B12a2(ii)* + B(A))	(B1g(a)* + B2ei* *+ B3e* *+ B4(i)ei* *+ B6ci* *+ B10ei* *+ B11i* *+ B12b*)	B13b	
Short term capital gain		15%	(A3ei* *+ A4ai* *+ A8ai*)									
		20%	(A3eii* *+ A4aii* *+ A8aii* *+ A(A))									
		30%	(A5e* *+ A8b* *+ A(A))									
		Applicable rate	(A1e* *+ A2c* *+ A4b* *+ A6g* *+ A7* *+ A8c* *+ A(A))									
		DTAA rates	A9b									
Long term capital gain		10%	(B4(ii)ei* *+ B5ci* *+ B6cii* *+ B7ei* *+ B7eiii* *+ B8ci* *+ B9ci* *+ B12a1(i)* *+ B12a2(i)* *+ B(A))									
		12.5%	(B1g(b)* + B2eii* *+ B4(i)eii* *+ B4(ii)eii* *+ B5cii* *+ B6cii* *+ B7eii* *+ B8cii* *+ B9cii* *+ B10eii* *+ B11ii* *+ B12a1(ii)* *+ B12a2(ii)* *+ B(A))									

			+ B8cii* + B9cii* + B10eii* + B11ii* + B12a1(ii) *+ B12a2(ii) *+ B(A))									
	20%	(B1g(a)* + B2ei*+ B3e*+B4(i)ei*+ B6ci*+ B10ei*+ B11i* + B12b*)										
	DTAA rates	B13b										
Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x)												
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-B12) 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						
		Type of Capital gain / Date	Upto 15/6	16/6 to 15/9	16/9 to 15/12	16/12 to 15/3	16/3 to 31/3
			(i)	(ii)	(iii)	(iv)	(v)
1		Short-term capital gains taxable at the rate of 15% Enter value from item 5via of schedule BFLA, if any.					
2		Short-term capital gains taxable at the rate of 20% Enter value from item 5vib of schedule BFLA, if any.					
3		Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.					
4		Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.					
5		Short-term capital gains taxable at DTAA rates Enter value from item 5ix of schedule BFLA, if any.					
6		Long- term capital gains taxable at the rate of 10% Enter value from item 5xa of schedule BFLA, if any.					
7		Long- term capital gains taxable at the rate of 12.5% Enter value from item 5xb of schedule BFLA, if any.					
8		Long- term capital gains taxable					

		at the rate of 20% Enter value from item 5xi of schedule BFLA, if any.					
	9	Long- term capital gains taxable at the rate DTAA rates Enter value from item 5xii of schedule BFLA, if any.					
	10	Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% Enter value from item 17B of schedule SI, if any					
NOTE ▶		Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head					

Schedule 115AD(1)(b)(iii) proviso															
For 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 rws 115AD(1)(b)(iii) proviso															
Sl. No.	Share/Unit Acquired (On or before/ after 31 st Jan 2018)	Share/Unit transferred (Before/ on or after 23 rd July 2024)	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full value of consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31 st January 2018 – Please enter Full Value of Consideration	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the long-term capital asset was acquired before 01.02.2018, -Lower of 6 and 11	Fair Market Value per share/unit as on 31 st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(ac) - (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 8 (a) Schedule of LTCG of ITR3
(Col 1)	(Col 1a)	(col 1b)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
1															
2															
3															
4															
Add rows															
(i)	Total of Col 14 where transfer was before 23 rd July 2024														
(ii)	Total of Col 14 where transfer was on or after 23 rd July 2024														
(iii)	Total of LTCG u/s 112A rws 115AD(1)(b)(iii) proviso (i + ii)														

Schedule VDA						
Income from transfer of Virtual Digital Assets (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) (Col. 5)	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)						
B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7)						
						(Item No. A3g of Schedule BP)
						(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 + bvi + bvii + bviii + bix)			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	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)	bv			
	vi	Interest accrued on contributions to provident fund to the extent taxable as per Second proviso to section 10(11)	bvi			
	vii	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)	bvii			
	viii	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)	bviii			
	ix	Others	bix			
	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			dihi	
	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	Family Pension					
2	Income from retirement benefit account maintained in a notified country u/s 89A					
3	Income from retirement benefit account maintained in a country other than notified country u/s 89A					
4	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year					
5	Any specified sum received by a unit holder from a business trust during the previous year referred to in section 56(2)(xii)					
6	Any sum is received, including the amount allocated by way of bonus, at any time during a previous year, under a life insurance policy referred to in section 56(2)(xiii)					
Rows can be added as required						
2	Income chargeable at special rates (2ai+2aii+ 2b+ 2c+ 2d + 2e + 2f related to Sl. No. 1)				2	
ai	Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB			2ai		

			a	Income by way of 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	Accumulated balance of recognised provident fund taxable u/s 111				2c		
				S.No.	Assessment Year	Income benefit	Tax benefit			
				(i)	(ii)	(iii)	(iv)			
			d	Any other income chargeable at special rate (total of di to dxx)				2d		
			i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A)	di					
			ia	Dividend received by non-resident (not being company) or 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 section 115A(1)(a)(A)	dia					
			ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	dii					
			iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	diii					
			iv	Interest referred to in section 194LC (1)-chargeable u/s 115A(1)(a)(iiaa)@5%	div					
			v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	dv					
			vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	dvi					
			vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	dvii					
			viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dviii					
			ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	dix					
			x	Income by way of dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dx					
			xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	dx i					
			xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxii					
			xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)	dxiii					
			xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiv					

			xv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxv									
			xvi	Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(iaa)@4%	dxvi									
			xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvii									
			xviii	Income by way of transfer of carbon credits-chargeable u/s 115BBG	dxviii									
			xix	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxix									
			xx	Investment Income of a Non-Resident Indian - chargeable u/s 115E	dxix									
			e	Pass through income in the nature of income from other sources claimed as chargeable at special rates (drop down to be provided)									2e	
			f	Amount included in 1 and 2 above, which is claimed as chargeable at special rates in India as per DTAA (total of column (2) of table below)									2f	
			Sl. No.	Amount of income	Item No.1ai, 1aiii,1b to 1d & 2 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														

3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2d, 2e & 2f)								
	a(i)	Expenses / Deductions other than entered in "C" (in case of other than family pension)			3a(i)				
	a(ii)	Deduction u/s 57(ia) (in case of family pension only)			3a(ii)				
	b	Depreciation (available only if income offered in 1.C of "Schedule OS")			3b				
	C	Interest expenditure on dividend u/s 57(1)(Available only if income offered in 1a(i) and/ or 1a(ii))			3c				
	ci	Eligible Interest expenditure u/s 57(1) – computed value			3ci				
	d	Total			3d				
4	Amounts not deductible u/s 58							4	
5	Profits chargeable to tax u/s 59							5	
5a	Income claimed for relief from taxation u/s 89A							5a	
6	Net Income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5-5a) (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) (if negative take the figure to 10xvi of Schedule CFL)					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	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)						
2	Income by way of 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 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% (Including PTI Income)						
7	Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income)						
8	Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)						
9	Income from retirement benefit account maintained in a country specified u/s 89A but not claimed for relief from taxation u/s 89A						
10	Dividend income chargeable at DTAA Rates						

NOTE ► Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.

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 loss or specified business loss) of the current year set off	Other sources loss (other than loss from owning race horses) of the current year set off	Current year's Income remaining after set off
			1	2	3	4	5=1-2-3-4
	i	Loss to be set off → (Fill this row only if computed figure is negative)		(3 of Schedule –HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
	ii	Salaries	(6 of Schedule S)				
	iii	House property	(3 of Schedule HP)				
	iv	Income from Business (excluding speculation profit and income from specified business) or profession	(A37 of Schedule BP)				
	v	Speculative Income	(3ii of item E of Schedule BP)				
	vi	Specified Business Income	(3iii of item E of Schedule BP)				
	vii a	Short-term capital gain taxable @ 15%	(11ii of item E of Schedule CG)				
	vii b	Short-term capital gain taxable @ 20%	(11iii of item E of Schedule CG)				
	viii	Short-term capital gain taxable @ 30%	(11iv of item E of Schedule CG)				
	ix	Short-term capital gain taxable at applicable rates	(11v of item E of Schedule CG)				
	x	Short-term capital gain taxable at special rates in India as per DTAA	(11vi of item E of Schedule CG)				
	xia	Long term capital gain taxable @ 10%	(11vii of item E of Schedule CG)				
	xib	Long term capital gain taxable @ 12.5%	(11viii of item E of Schedule CG)				
	xii	Long term capital gain taxable @ 20%	(11ix of item E of Schedule CG)				
	xiii	Long term capital gains taxable at special rates in India as per DTAA	(11x of item E of Schedule CG)				
	xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
	xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
	xvi	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
	xvii	Total loss set off					
	xviii	Loss remaining after set-off (i – xvii)					

Schedule BFLLA		Details of Income after Set off of Brought Forward Losses of earlier years					
BROUGHT FORWARD LOSS ADJUSTMENT	Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
			1	2	3	4	5
	i	Salaries	(5ii of Schedule CYLA)				
	ii	House property	(5iii of Schedule CYLA)	(B/f house property loss)			
	iii	Business (excluding speculation income and income from specified business)	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss) (Note: B/F loss set off will be restricted to business income excluding income u/s 44BB)	(Note: B/F depreciation set off will be restricted to business income excluding income u/s 44BB)		

[illegible]

	xvii	Adjustment of above losses in Schedule BFLA		(2ii of Schedule BFLA)		(2iii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)			(2xiv of Schedule BFLA)
	xviii	2025-26 (Current year losses to be carried forward)		(2xviii of Schedule CYLA)		(3xviii of Schedule CYLA)	(B42 of Schedule BP, if -ve)	(C48 of Schedule BP, if -ve)	(2xii+3xii+4xii+5xii+6xii) of item E of Schedule CG)	((7xii + 8xii+9xii+10xii) of item E of Schedule CG)	(8e of Schedule OS, if -ve)
	xix	Total loss Carried forward to future years									

Schedule UD		Unabsorbed depreciation and allowance under section 35(4)						
Sl No	Assessment Year	Depreciation				Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	Amount as adjusted on account of opting for taxation u/s 115BAC(1A)	Amount of depreciation set-off against the current year income	Balance carried forward to the next year	Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	(3a)	(4)	(5)	(6)	(7)	(8)
I	Current Assessment Year							
II								
III								
IV								
V	Total			(3xvi of BFLA)			(4xvi of BFLA)	

Schedule ICDS		Effect of Income Computation Disclosure Standards on profit			
Sl. No.	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net effect (Rs.)	
(1)	(2)	(3)	(4)	(5)	
I	Accounting Policies				
II	Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)				
III	Construction Contracts				
IV	Revenue Recognition				
V	Tangible Fixed Assets				
VI	Changes in Foreign Exchange Rates				
VII	Government Grants				
VIII	Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)				
IX	Borrowing Costs				
X	Provisions, Contingent Liabilities and Contingent Assets				
XI.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)				

Schedule 10AA		Deduction under section 10AA					
DEDUCTION U/S 10AA	Deductions in respect of units located in Special Economic Zone						
	Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Sl	Amount of deduction		
	a	Undertaking No.1		a	(item 17 of Annexure A of Form 56F for Undertaking 1)		
	b	Undertaking No.2		b	(item 17 of Annexure A of Form 56F for Undertaking 2)		
	c	Total deduction under section 10AA (a + b)					

Schedule 80G		Details of donations entitled for deduction under section 80G					
DETAILS OF DONATIONS	A	Donations entitled for 100% deduction without qualifying limit					
		Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
		i					
		ii					
		iii Total					
	B	Donations entitled for 50% deduction without qualifying limit					
		Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
		i					
		ii					
		iii Total					
	C	Donations entitled for 100% deduction subject to qualifying limit					
		Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
		i					
		ii					
		iii Total					
	D	Donations entitled for 50% deduction subject to qualifying limit					
		Name and address of donee	PAN of Donee	ARN (Donation Reference Number)	Amount of donation		Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation
		i					
		ii					

Schedule 80GGA (applicable in the case of a partner of firm deriving only profit from the firm)		Details of donations for scientific research or rural development					
S. No.	Relevant clause under which deduction is claimed (drop down to be provided)	Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
i							
ii							
	Total donation						

Schedule 80GGC		Details of contributions made to political parties					
S. No.	Date	Amount of contribution			Eligible amount of contribution	Transaction Reference number for UPI transfer or Cheque number/ IMPS/NEFT/RTGS	IFS code of Bank
		Contribution in cash	Contribution in other mode	Total Contribution			
i							
	(add rows)						
	Total contribution						

Schedule 80DD		Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability						
Nature of disability	Type of dependent	PAN of the dependent	Aadhaar of the dependent	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	Ack No of Form as per Rule 11A(2)(ii) (if available)	UDID Number (If available)	Amount
1. Dependent person with disability 2. Dependent person with severe disability	1. Spouse 2. Son 3. Daughter 4. Father 5. Mother 6. Brother 7. Sister 8. Member of the HUF (in case of HUF)							

Schedule 80U		Details of deduction in case of a person with disability			
Nature of disability	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	Ack No of Form as per Rule 11A(2)(ii) (if available)	UDID Number (If available)	Amount
1. Self with disability 2. Self with severe disability					

Schedule RA		Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]					
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					

Schedule 80-IA						
a	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	a1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)		
		a2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)		
b	Total deductions under section 80-IA (a1 + a2)				b	

Schedule 80-IB		Deductions under section 80-IB				
a	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
b	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
c	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
d	Deduction in the case of an undertaking engaged in	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		

	integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
e	Total deduction under section 80-IB (Total of a1 to d2)				e

Schedule 80-IE		Deductions under section 80-IE			
DEDUCTION U/S 80-IE	a	Deduction in respect of undertaking located in North-East			
	aa	Assam	aa1	Undertaking no. 1	(30 of Form 10CCB of the
			aa2	Undertaking no. 2	(30 of Form 10CCB of the
	ab	Arunachal Pradesh	ab1	Undertaking no. 1	(30 of Form 10CCB of the
			ab2	Undertaking no. 2	(30 of Form 10CCB of the
	ac	Manipur	ac1	Undertaking no. 1	(30 of Form 10CCB of the
			ac2	Undertaking no. 2	(30 of Form 10CCB of the
	ad	Mizoram	ad1	Undertaking no. 1	(30 of Form 10CCB of the
			ad2	Undertaking no. 2	(30 of Form 10CCB of the
	ae	Meghalaya	ae1	Undertaking no. 1	(30 of Form 10CCB of the
			ae2	Undertaking no. 2	(30 of Form 10CCB of the
	af	Nagaland	af1	Undertaking no. 1	(30 of Form 10CCB of the
			af2	Undertaking no. 2	(30 of Form 10CCB of the
	ag	Tripura	ag1	Undertaking no. 1	(30 of Form 10CCB of the
			ag2	Undertaking no. 2	(30 of Form 10CCB of the
	ah	Total deduction for undertakings located in North-east (total of aa1 to ag2)			ah
	b	Total deduction under section 80-IE (ah)			b

Schedule VI-A		Deductions under Chapter VI-A			
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments			
	a	80C (Details are to be filled in the dropdown to be provided in the e-Filing utility)		b	80CCC (Details are to be filled in the drop down to be provided in e-filing utility)
				d	80CCD(1B) (Details are to be filled in the drop down to be provided in e-filing utility)
	c	80CCD(1) (Details are to be filled in the drop down to be provided in e-filing utility)		f	80D (Details are to be filled in the drop down to be provided in e-filing utility)
	e	80CCD(2) (Details are to be filled in the drop down to be provided in e-filing utility)		h	80DDB (Details are to be filled in the drop down to be provided in e-filing utility)
	g	80DD		j	80EE (Details are to be filled in the drop down to be provided in e-filing utility)
	i	80E (Details are to be filled in the drop down to be provided in e-filing utility)		l	80EEB (Details are to be filled in the drop down to be provided in e-filing utility)
	k	80EEA (Details are to be filled in the drop down to be provided in e-filing utility)		n	80GG (Details are to be filled in the drop down to be provided in e-filing utility)
	m	80G		o(i)	80GGC
	o	80GGA			
	Total Deduction under Part B (total of a to o(i))				1
	2	Part C- Deduction in respect of certain incomes			
	p	80-IA	(b of Schedule 80-IA)	Q	80-IAB
	r	80-IB	(E of Schedule 80-IB)	s	80-IBA

	t	80-IE	(e of Schedule 80- IE)	U	80JJA		
	v	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]	w	80QQB (Details are to be filled in the drop down to be provided in e- filing utility)		
	x	80RRB (Details are to be filled in the drop down to be provided in e-filing utility)					
	Total Deduction under Part C (total of p to x)						2
	3	Part CA and D- Deduction in respect of other incomes/other deduction					
	i	80TTA		ii	80TTB		
	iii	80U		iv	80CCH		
	v	Any other Deduction as per the e-filing utility (Details are to be filled in the drop down to be provided in e-filing utility)					
	Total Deduction under Part CA and D (total of i, ii ,iii,iv and v)						3
	4	Total deductions under Chapter VI-A (1 + 2 + 3)					4

Schedule AMT Computation of Alternate Minimum Tax payable under section 115JC						
1	Total Income as per item 14 of PART-B-TI			1		
2	Adjustment as per section 115JC(2)					
a	Deduction claimed under any section included in Chapter VI-A under the heading “C.—Deductions in respect of certain incomes”		2a			
b	Deduction claimed u/s 10AA		2b			
c	Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed		2c			
d	Total Adjustment (2a+ 2b+ 2c)		2d			
3	Adjusted Total Income under section 115JC(1) (1+2d)			3		
a	Adjusted Total Income u/s 115JC from units located in IFSC, if any		3a			
b	Adjusted Total Income u/s 115JC from other Units (3-3a)		3b			
4	Tax payable under section 115JC [(9% of (3a)+ 18.5% of (3b)) (if 3 is greater than Rs. 20 lakh)			4		

Schedule AMTC Computation of tax credit under section 115JD						
1	Tax under section 115JC in assessment year 2025-26 (1d of Part-B-TTI)					1
2	Tax under other provisions of the Act in assessment year 2025-26 (2i of Part-B-TTI)					2
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]					3
4	Utilization of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)					
S. No.	Assessment Year (A)	AMT Credit			AMT Credit Utilized during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)		
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					

	vii	2019-20				
	viii	2020-21				
	ix	2021-22				
	x	2022-23				
	xi	2023-24				
	xii	2024-25				
	xiii	Current AY (enter 1 - 2, if 1>2 else enter 0)				
	xiv	Total				
5	Amount of tax credit under section 115JD utilized during the year [total of item no 4 (C)]					5
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]					6

Schedule SPI Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64					
SI No	Name of person	PAN/Aadhaar No. of person (optional)	Relationship	Amount (Rs)	Head of Income in which included
1					
2					
3					

Schedule SI						
SPECIAL RATE	SI No	Section	☒	Special rate (%)	Income(i)	Tax thereon (ii)
	1	111- Accumulated balance of recognised provident for prior years	☐		(2ciii of Schedule OS)	(2civ of Schedule OS)
	2a	111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on which where STT paid) [where transfer was before 23 rd July 2024 as applicable]	☐	15	(part of 5via of Schedule BFLA)	
	2b	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid) [where transfer was on or after 23 rd July 2024 as applicable]	☐	20	(part of 5vib of Schedule BFLA)	
	3	115AD(STCG for FIIs on securities where STT not paid)	☐	30	(part of 5vi of Schedule BFLA)	
	4a	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 SI. no. B3(i)(h) of Schedule CG, if any]	☐	20 (as reduced by B4(i)(h) of Schedule CG if any)	(part of 5xi of Schedule BFLA)	
	4b	112(1) (LTCG on listed securities/ units) [where transfer was on or after 23 rd July 2024 as applicable]	☐	12.5	(part of 5xib of Schedule BFLA)	
	5a	112(1)(c)(iii) (LTCG for non-resident on unlisted securities or other than Listed debentures) [where transfer was before 23 rd July 2024 as applicable]	☐	10	(part of 5xii of Schedule BFLA)	
	5b	112(1)(c)(iii) (LTCG for non-resident on unlisted securities) [where transfer was on or after 23 rd July 2024 as applicable]	☐	12.5	(part of 5xib of Schedule BFLA)	
	6a	115AC (LTCG for non-resident on bonds/GDR) [where transfer was before 23 rd July 2024 as applicable]	☐	10	(part of 5xii of Schedule BFLA)	
	6b	115AC (LTCG for non-resident on bonds/GDR) [where transfer was on or after 23 rd July 2024 as applicable]	☐	12.5	(part of 5xib of Schedule BFLA)	
	7a	115AC (Income by way of interest received by non-resident on bonds purchased in foreign currency)	☐	10	(part of 2d of Schedule OS)	
	7b	115AC (Income by way of Dividend received by non-resident from GDR purchased in foreign currency)	☐	10	(part of 2d of Schedule OS)	

8a	115ACA (LTCG for an employee of specified company on GDR) [where transfer was before 23 rd July 2024 as applicable]	☐	10	(part of 5xd of Schedule BFLA)	
8b	115ACA (LTCG for an employee of specified company on GDR) [where transfer was on or after 23 rd July 2024 as applicable]	☐	12.5	(part of 5xb of Schedule BFLA)	
9	115AD (LTCG for FIIs on securities)	☐	10	(part of 5xd of Schedule BFLA)	
10a	115E (LTCG for non-resident Indian on foreign exchange asset) [where transfer was before 23 rd July 2024 as applicable]	☐	10	(part of 5xd of Schedule BFLA)	
10b	115E (LTCG for non-resident Indian on foreign exchange asset) [where transfer was on or after 23 rd July 2024 as applicable]	☐	12.5	(part of 5xb of Schedule BFLA)	
11a	112 (LTCG on others) [where transfer / event was before 23 rd July 2024 as applicable]	☐	20	(5xi of Schedule BFLA)	
11b	112 (LTCG on others) [where transfer / event was on or after 23 rd July 2024 as applicable] and tax thereon after taking into account Sl. no. Σ B1eii of Schedule CG, if any.	☐	12.5 (as reduced by B1eii of Schedule CG if any)	(part of 5xb of Schedule BFLA)	
12a	112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid) [where transfer was before 23 rd July 2024 as applicable]	☐	10	(part of 5xd of Schedule BFLA)	
12b	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) [where transfer was on or after 23 rd July 2024 as applicable]	☐	12.5	(part of 5xb of Schedule BFLA)	
13	STCG Chargeable at special rates in India as per DTAA	☐		(part of 5ix of Schedule BFLA)	
14	LTCG Chargeable at special rates in India as per DTAA	☐		(part of 5xi of Schedule BFLA)	
15a	115BBB (Winnings from lotteries, puzzles, races, games etc.)	☐	30	(2ai of Schedule OS)	
15b	115BBJ (Winning from online games)	☐	30	(2aii of Schedule OS)	
16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	☐	60	(2b of Schedule OS)	
17	115BBH (Tax on income from virtual digital asset)				
	A Income under head business or profession	☐	30	(A3g of Schedule BP)	
	B Income under head Capital Gain	☐	30	(C2 of Schedule CG)	
18	115BBF (Tax on income from patent)				
	A Income under head business or profession	☐	10	(3e of Schedule BP)	
	B Income under head other sources	☐	10	(2d of Schedule OS)	
19	115BBG (Tax on income from transfer of carbon credits)				
	A Income under head business or profession	☐	10	(3f of Schedule BP)	
	B Income under head other sources	☐	10	(2d of Schedule OS)	
20	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	☐	10	(part of 2d of Schedule OS)	

21	Income from other sources chargeable at special rates in India as per DTAA	☐		(part of 5xv of Schedule BFLA)
22a	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	☐	15	(part of 5via of Schedule BFLA)
22b	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20%	☐	20	(part of 5vib of Schedule BFLA)
23	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	☐	30	(part of 5vi of Schedule BFLA)
24a	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A	☐	10	(part of 5x of Schedule BFLA)
24b	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% u/s 112A	☐	12.5	(part of 5xib of Schedule BFLA)
25a	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. other than section 112A	☐	10	(part of 5x of Schedule BFLA)
25b	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% under sections other than u/s 112A	☐	12.5	(part of 5xib of Schedule BFLA)
26	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	☐	20	(part of 5xi of Schedule BFLA)
27	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	☐		(2e of Schedule OS)
28	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)	☐		(2d of Schedule OS)
			Total	

Schedule IF		Information regarding partnership firms in which you are partner						
FIRMS IN WHICH PARTNER	Number of firms in which you are partner							
	Sl. No.	Name of the Firm	PAN of the firm	Whether the firm is liable for audit? (Yes/No)	Whether section 92E is applicable to firm? (Yes/ No)	Percentage Share in the profit of the firm	Amount of share in the profit	Capital balance on 31 st March in the firm
							i	ii
	1							
	2							
	3							
	4	Total						

Schedule EI		Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)			
EXEMPT INCOME	1	Interest income			1
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i	
		i	Expenditure incurred on agriculture	ii	
		iii	Unabsorbed agricultural loss of previous eight assessment years	iii	
		iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 38 of Sch. BP)	iv	
		v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)		2
		vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)		
		a	Name of district along with pin code in which agricultural land is located		
		b	Measurement of agricultural land in Acre		
		c	Whether the agricultural land is owned or held on lease (drop down to be provided)		
		d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)		
	3	Other exempt income (including exempt income of minor child) (please specify)			3

4	Income claimed as not chargeable to tax as per DTAA								
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
	I								
	II								
	III	Total Income from DTAA claimed as not chargeable to tax						4	
5	Pass through income claimed as not chargeable to tax (Schedule PTI)							5	
6	Total (1+2+3+4+5)							6	

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)
PASS THROUGH INCOME	1.	(drop down to be provided)			i	House property									
					ii	Capital Gains									
						a	Short term								
						a1	Section 111A								
						b	Long term								
						b1	Section 112A								
						B2	Sections other than 112A								
					iii	Other Sources									
					a	Dividend									
					b	Others									
					iv	Income claimed to be exempt									
						A	u/s 10(23FBB)								
						B	u/s								
						C	u/s								
					2.					i	House property				
										ii	Capital Gains				
											A	Short term			
	a1	Section 111A													
	B	Long term													
		b1	Section 112A												
		b2	Sections other than 112A												
	iii	Other Sources													
	1	Dividend													
	2	Others													
	iv	Income claimed to be exempt													
	a	u/s 10(23FBB)													
	b	u/s													
	c	u/s													

NOTE

Please refer to the instructions for filling out this schedule.

Schedule-TPSA		Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility						
TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)	1	Amount of primary adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs)						
	a	Additional Income tax payable @ 18% on above						
	b	Surcharge @ 12% on "a"						
	c	Health & Education cess on (a + b)						
	d	Total Additional tax payable (a + b + c)						
	3	Taxes paid						
	4	Net tax payable (2d-3)						
	5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 3 (DD/MM/YYYY)	Date 4 (DD/MM/YYYY)	Date 5 (DD/MM/YYYY)	Date 6 (DD/MM/YYYY)
	6	Name of Bank and Branch						
7	BSR Code							
8	Serial number of challan							
9	Amount deposited							

Schedule FSI			Details of Income from outside India and tax relief (available only in case of resident)							
INCOME FROM OUTSIDE INDIA	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	Salary					
				ii	House Property					
				iii	Business or Profession					
				iv	Capital Gains					
				v	Other sources					
					Total					
	2			i	Salary					
				ii	House Property					
				iii	Business or Profession					
				iv	Capital Gains					
				v	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	A1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st 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)												
	A2	Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 st 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 (drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	(i)												
	(ii)												
	A3	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 31 st 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)												
	A4	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 31 st 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 31 st 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 (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
											Amount	Schedule where offered	Item number of schedule
	(1)	2(a)	2(b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

(i)												
(ii)												
C Details of Immovable Property 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	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset 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 Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31st December 2024 and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	ZIP Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) 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)	(10)	(11)	(12)
(i)												
(ii)												
G Details of any other income derived from any source outside India (i) which is not included in- items A to F above or, (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. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.												

Schedule 5A Information regarding apportionment of income between spouses governed by Portuguese Civil Code					
Name of the spouse					
PAN/Aadhaar No. of the spouse					
Whether books of account of spouse is audited u/s 44AB or under any other provisions (other than u/s 92E) of this Act or under any other Acts? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 44AB under this Act or under any other provisions (other than u/s 92E) of this Act or under any other Acts?					Yes/No
Whether books of account of spouse is audited u/s 92E? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 92E under this Act?					Yes/No
	Heads of Income	Receipts received under the head	Amount apportioned in the hands of the spouse	Amount of TDS deducted on income at (ii)	TDS apportioned in the hands of spouse
	(i)	(ii)	(iii)	(iv)	(v)
1	House Property				
2	Business or profession				
3	Capital gains				
4	Other sources				
5	Total				

Schedule AL		Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs. 1 crore)				
DETAILS OF ASSETS AND LIABILITIES	A	Details of immovable assets				
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.	
	(1)	(2)	(3)	(4)	(5)	
	(i)					
	(ii)					
	B	Details of movable assets				
	Sl. No.	Description			Amount (cost) in Rs.	
	(1)	(2)			(3)	
	(i)	Jewellery, bullion etc.				
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art				
	(iii)	Vehicles, yachts, boats and aircrafts				
	(iv)	Financial assets			Amount (cost) in Rs.	
		(a)	Bank (including all deposits)			
		(b)	Shares and securities			
		(c)	Insurance policies			
		(d)	Loans and advances given			
		(e)	Cash in hand			
	C	Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof				
	Sl. No.	Name and address of the firm(s)/ AOP(s)	PAN of the firm/ AOP		Assessee's investment in the firm/ AOP on cost basis	
	(1)	(2)	(3)		(4)	
	(i)					
	(ii)					
	D	Liabilities in relation to Assets at (A + B + C)				
	NOTE ▶ Please refer to instructions for filling out this schedule.					

Schedule GST		INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST	
DETAILS OF GST	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
	(1)	(2)	(3)
NOTE ► Please furnish the information above for each GSTIN No. separately			

Schedule : Tax deferred ESOP		Information related to Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC						
DETAILS	Sl. No.	Assessment Year	Amount of Tax deferred brought forward	Has any of the following events occurred during the previous year relevant to current assessment year			Amount of tax payable in the current Assessment Year (to be populated from col. 3 or 4 as the case maybe)	Balance amount of tax deferred to be carried forward to be next Assessment years Col (3- 7)
				Such specified security or sweat equity shares were sold (i)Fully (ii)Partly (iii)Not sold Specify the date and amount of tax attributed to such sale out of Col 3 (Details to be provided as per utility)	Ceased to be the employee of the employer who allotted or transferred such specified security or sweat equity share? o Yes o No If yes, specify date	Forty-eight months have expired from the end of the relevant assessment year in which specified security or sweat equity shares referred to in the said *clause were allotted. If yes, specify date		
	1	2	3	4	5	6	7	8
	1	2021-22	Sl. No. 8 of Schedule ESOP for last year					
	2	2022-23	Sl. No. 8 of Schedule ESOP for last year			(To be enabled from AY 2026-27) (Payment to be made in FY 2025-26)		
	3	2023-24	Sl. No. 8 of Schedule ESOP for last year					
	4	2024-25	Sl. No. 8 of Schedule ESOP for last year					
	5	2025-26						

PART-B

Part B – TI		Computation of total income	
TOTAL INCOME	1	Salaries (6 of Schedule S)	1
	2	Income from house property (3 of Schedule-HP) (enter nil if loss)	2
	3	Profits and gains from business or profession	
	i	Profit and gains from business other than speculative business and specified business (A37 of Schedule BP) (enter nil if loss)	3i
	ii	Profit and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3ii
	iii	Profit and gains from specified business (3(iii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3iii
	iv	Income chargeable to tax at special rates (3e, 3f & 3g of Schedule BP)	3iv
	v	Total (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss)	3v
	4	Capital gains	
	a	Short term	
	ia	Short-term chargeable @ 15% (11ii of item E of schedule CG)	aia
	ib	Short-term chargeable @ 20% (11iii of item E of schedule CG)	aib
	ii	Short-term chargeable @ 30% (11iv of item E of schedule CG)	aiv
	iii	Short-term chargeable at applicable rate (11v of item E of schedule CG)	aiii
	iv	Short-term chargeable at special rates in India as per DTAA (11vi of item E of Schedule CG)	aiv
	v	Total Short-term (aia+aib + aii + aiii + aiv) (enter nil if loss)	4av
	b	Long-term	
	ia	Long-term chargeable @ 10% (11vii of item E of schedule CG)	bia
	ib	Long-term chargeable @ 12.5% (11viii of item E of schedule CG)	bib
	ii	Long-term chargeable @ 20% (11ix of item E of schedule CG)	bii
	iii	Long-term chargeable at special rates in India as per DTAA (11x of item E of schedule CG)	biii
	iv	Total Long-term (bia +bib + bii+biii) (enter nil if loss)	4biv
	c	Sum of Short-term/Long-term capital gains (4av+4biv) (enter nil if loss)	4c
d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	4d	
e	Total capital gains (4c + 4d)	4e	
5	Income from other sources		
a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	5a	
b	Income chargeable to tax at special rates (2 of Schedule OS)	5b	
c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	5c	
d	Total (5a + 5b + 5c) (enter nil if loss)	5d	
6	Total of head wise income (1 + 2 + 3v +4e +5d)	6	
7	Losses of current year to be set off against 6 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)	7	
8	Balance after set off current year losses (6 – 7) (total of serial number (ii) to (xvi) column 5 of Schedule CYLA+5b+3iv)	8	

9	Brought forward losses to be set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)	9	
10	Gross Total income (8-9) (also total of serial no (i) to (xiv) of column 5 of Schedule BFLA+ 5b+ 3iv)	10	
11	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10	11	
12	Deductions under Chapter VI-A		
a	Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (total of i, ii, iii, iv, v, viii, xiii, xiv) of column 5 of BFLA]	12a	
b	Part-C of Chapter VI-A [(2 of Schedule VI-A)]	12b	
c	Total (12a + 12b) [limited upto (10-11)]	12c	
13	Deduction u/s 10AA (c of Sch. 10AA)	13	
14	Total income (10 - 12c - 13)	14	
15	Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)	15	
16	Net agricultural income/ any other income for rate purpose (2v of Schedule EI)	16	
17	Aggregate income (14-15+16)[applicable if (14-15) exceeds maximum amount not chargeable to tax]	17	
18	Losses of current year to be carried forward (total of row xviii of Schedule CFL)	18	
19	Deemed income under section 115JC (3 of Schedule AMT)	19	

Part B – TTI		Computation of tax liability on total income							
COMPUTATION OF TAX LIABILITY	1	a	Tax payable on deemed total income under section 115JC (4 of Schedule AMT)				1a		
		b	Surcharge on (a) (if applicable)				1b		
		c	Health and Education Cess @ 4% on (1a+1b) above				1c		
		d	Total Tax Payable on deemed total income (1a+1b+1c)				1d		
	2	Tax payable on total income							
		a	Tax at normal rates on 17 of Part B-TI		2a				
		b	Tax at special rates (total /of col. (ii) of Schedule-SI)		2b				
		c	Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to		2c				
		d	Tax Payable on Total Income (2a + 2b – 2c)					2d	
		e	Rebate under section 87A					2e	
		f	Tax payable after rebate (2d – 2e)					2f	
		g	Surcharge		Surcharge computed before	Surcharge after marginal relief			
			i	@ 25% of 17(ii) of Schedule SI	2gi		ia		
			ii	@10% or 15%, as applicable (Refer Instructions)	2gii		iaa		
			iii	On [(2f) – 17(ii) of Schedule SI- tax on income referred in 2G(ii)above)]]	2giii				
			iv	Total (ia + iia)				2giv	
		H	Health and Education Cess @ 4% on (2F + 2Giii)					2H	
		I	Gross tax liability (2F+ 2Giv + 2H)					2I	
	3	Gross tax payable (higher of 1d and 2I)						3	
	3a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (3-3b)						3a	
	3b	Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC						3b	
	3c	Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP)						3c	
	4	Credit under section 115JD of tax paid in earlier years (applicable if 2I is more than 1d) (5 of Schedule AMTC)						4	
	5	Tax payable after credit under section 115JD (3a +3c - 4)						5	
	6	Tax relief							

	a	Section 89 (Please ensure to submit Form 10E to claim this relief)			6a			
	b	Section 90/ 90A (2 of Schedule TR)			6b			
	c	Section 91 (3 of Schedule TR)			6c			
	d	Total (6a + 6b+ 6c)			6d			
	7	Net tax liability (5 – 6d) (enter zero if negative)					7	
	8	Interest and fee payable						
	a	Interest for default in furnishing the return (section			8a			
	b	Interest for default in payment of advance tax (section 234B)			8b			
	c	Interest for deferment of advance tax (section 234C)			8c			
	d	Fee for default in furnishing return of income (section 234F)			8d			
e	Total Interest and Fee Payable (8a+8b+8c+8d)			8e				
9	Aggregate liability (7 + 8e)					9		
TAXES PAID	10	Taxes Paid						
	a	Advance Tax (from column 5 of 17A)			10a			
	b	TDS (total of column 5 of 18B and column 9 of			10b			
	c	TCS (column 7(i) of 17D)			10c			
	d	Self-Assessment Tax (from column 5 of 17A)			10d			
	e	Total Taxes Paid (10a+10b+10c+10d)			10e			
11	Amount payable (Enter if 9 is greater than 10e, else enter 0)					11		
12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)					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	
	i.	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							
	II							
	Note: 1. All bank accounts held at any time are to be reported, except dormant A/c. 2. In case, multiple accounts are selected, the refund will be credited to one of the validated accounts after processing the return.							
	Rows can be added as required							
	ii.	b) Non- residents, not having bank account in India may, at their option, furnish the details of one foreign bank account:						
		Sl. No.	SWIFT Code	Name of the Bank	Country of Location		IBAN	
		1						
	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]					O Yes O No	

15 If the return has been prepared by a Tax Return Preparer (TRP) give further details below:																													
Identification No. of TRP														Name of TRP										Counter Signature of TRP					
If TRP is entitled for any reimbursement from the Government, amount thereof																										16			
17 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. 10a & 10d of Part B-TTI																													
B Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]																													
TDS ON SALARY		Sl No		Tax Deduction Account Number (TAN) of the Employer								Name of the Employer								Income chargeable under Salaries						Total tax deducted			
		(1)		(2)								(3)								(4)						(5)			
		I																											
II																													
NOTE ▶ Please enter total of column 5 in 10b of Part B-TTI																													

[illegible]

D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]											
TCS	Sl. No.	TCS credit relating to self /other person [spouse as per section 5A/ other person as per rule 37i(1)]	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		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 spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	
	(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)	(8)
										TCS	PAN
i											
NOTE ► Please enter total of column (7)(i) in 10c of Part B-TTI											

VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making returns 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)

Date

Place

Sign here ➞.

[F.No. 370142/14/2025-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 number G.S.R. 271(E), dated the 29th April, 2025.

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