## FORM NO. 1

# RETURN OF INCOME

# [See rule 12(1)(a) of Income-tax Rules, 1962]

ITS-1

For companies other than those claiming																		EMENT			
<ul><li>Please follow instructions and fi</li><li>PAN must be quoted.</li></ul>	in re		it sched Jse blo		ers o	nlv						R	eceipt No.		Fo	or Offic	ce use	only	Date		
1. PERMANENT ACCOUNT NUMBER						1.7.						<b>—</b> ``	ecopt 1 to.						Dute		
(If not applied	or or	not a	llotted	, enclo	se Fo	rm 49	9A)			1	- 1										
2. NAME																					
															Seal and	l Signa	ture of	Receiving			
																Of	ficial				
3. ADDRESS (Flat No./Door/House No.	Pren	nises,	Road,	Local	ity/V	illage,	, Town	ı/ Dist	rict, S	tate/l	Unio		IF THERE IS			URISE	OICTIC	ON, STATE	OLD V	VARD/	
Territory in that Order)	ı						ı	ı				С	IRCLE/SPL. I	RANG	GE 		T				$\overline{}$
<del>                                     </del>							1					0	. PREVIOUS	VEAL	<u> </u>	1	1		<u> </u>		+
							-	<u> </u>			-										4
							-	ļ					. ASSESSME						-		
							<u> </u>	<u> </u>					0. RESIDENT								
PIN	TEI	LEPH	ONE									1	1. U/S 139/142	2/148							
FAX, IF ANY												12	2. Whether orig	ginal		or I	Revised	d	Reti	ırn ?	
4. DATE OF INCORPORATION (DD-N	M-Y	YYY	)		-			-				If	revised, Rece	ipt N	0.						
5. IS THERE ANY CHANGE IN ADDR	ESS ?	?	Yes			No	)				•	aı	nd date of filin	ıg oriş	ginal Returr	n					
6. WARD/CIRCLE/SPECIAL RANGE COMPUTATION OF TOTAL INCOM	me.												3. IS THIS YO TATEMENT			URN Sch		Yes	(In R		
COMPUTATION OF TOTAL INCOM	ı.e.	(Se	ch.)					П	n Rs.)				IAIEMENI	OF I	IAAES	SCII	•		(III K	5.)	
14. Income from house property		(F-1	A)		702																
													5. Tax payabl 23-24)	le les	s u/s 88E	(G-0	6)	819			
<b>15.</b> ( <i>i</i> ) Income from business or profession	1	(F-1)	B)		703								6. Surcharge			(G-	7)	828			
15. (ii) Profits and gains from transaction		(B-2	6(ii))		597							2	7. Education C	ess		(G-9	9)	834			
chargeable to securities transaction tax [included in (i) above]																					
16. Capital gains :												28	3. Tax plus Su	rchar	ge plus						
a. Short-term (u/s 111A)		(F-10			710								Education C			(G-		835			
b. Short-term (others) c. Long-term		_	C(ii)) C(iii))		704 705							29	P. Relief u/s 90	0/91		(G-	11)	836			
17. Income from other sources		(F-1)			706							30	D. Balance tax	payal	ble	(G-	12)	840			
18. Gross total income		(F-2)	_		744							3	1. Tax deducte	d/col	lected						
19. Deductions under Ch-VIA 20. Total income		(F-3)			747 760							2'	at source 2. Advance tax	. maid			13A) 13B)	870 862			
in wo	ds	(F-3)	)		/00								3. Balance tax			(G-		877			
21. Net agricultural income/ any ot	er	(F-6)	)		762							34	1. Interest	pay		(G-	16)	846			
income for rate purposes	_												34A/234B/234 5.Self-Assessn		Fay Daid	(G-	19)	888			
22. Income claimed exempt		(K)			125								6. Tax and inte			(G-		880			
23. Tax payable		(G-4	_		825										-						
24. Rebate u/s 88E		(G-5	)(iii)		818							3'	7. Tax credit d	110 11/6	115IAA	(G-2	20)	881			
													B. Balance tax			(0-)	20)	001			
													ayable (36-37)			(G-2		883			
													P. Refund due, D. Additional I			(G-2		896			
													terest payable			(0-)	23)				
												_	ofits					899			
													<ol> <li>Additional I iterest paid</li> </ol>	ncom	ie-tax and	(G-2	24)	900			
	+					$\dashv$							2.Balance	1	Additional	, , ,	.,				
													icome- av and Interest	t pass	able	(G-2	25)	897			
	+					$\dashv$							ax and Interest  3. Total payable			(0-,	(دے	897			
							~~-						the case may	,	,			898			
44. NO. OF DOC	JMEI T		STATI Figur		TS A	ТТА(	CHED In Wo			1		Dese	ription	1	In Figures	s 1	In Wor	ds			
a. Statement of taxable income/tax		111	1 igur				111 1110	., 113		$\dashv$	d.		Certificates		in i igures	, 1	11 110/1				
	_									_			1000 /100								
b. Audit report											e.	Form	10DB/10DC								
c. Statement of A/c										1	f.	Othe	rs								
								1/E	RIFIC	A T14	ON**	*									
I,			(fu	ll nar	ne ir	bloc	ck lett										solem	ınly declaı	e that t	o the b	est
of my knowledge and belief, the in	form	ation											nts accompa	nyin	g it is cor						
of total income and other particula										orda	ance	with	the provisio	ns of	f the Incor	me-tax	Act,	1961, in 1	respect	of inco	me
chargeable to income-tax for the p I further declare that I am mak	eviou	us ye	ar rele	evant in	to th	e asso	essme	ent ye	ar				d Lamala-	00-	natort t	n mal-	o thi	roture -	nd was	fs, :4	
i further deciare that I am mak	ng tr	ms re	eturn	m m	y ca	pacil	ıy as_					an	u i am aiso	con	ipetent to	л шак	e mis	s return a	na ver	ııy II.	
Date :																					
Dute .																					
Place:										Nar	ne a	and S	ignature								
*Fill in code as mentioned	in i	nstru	iction	ıs.									_								
** Any person making a						turen	or th	0.000	omn	0 20 2 7	ina	coho	lulas anata	t a ma c	mta aball	ha li	abla t	to ha muci		Lunda	

<sup>\*\*</sup> Any person making a false statement in the return or the accompanying schedules or statements shall be liable to be prosecuted under section 277 of the Income-tax Act, 1961 and on conviction be punishable under that section with rigorous imprisonment and with fine.

## FORM NO. 1

# **RETURN OF INCOME**

# [See rule 12(1)(a) of Income-tax Rules, 1962]

ITS-1

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PIN				$\perp$		_	1	ELE	PHO	ONE							Ц,					U/S 139/14										
	K, IF A																					Whether or	•			or R	levise	ed		Ret	urn ?	
<b>4.</b> D	ATE	OF IN	CORF	ORA	TION	(DD-	MM-	-YY	YY)				-			-					If re	evised, Rec	eipt N	0.								
			NY CI				RES:	S ?		Yes				No								date of fili										
			ON O				ME					<u> </u>										IS THIS YO					_	Yes		No.		
- 00	vif U	LAII	ON U	. 10	LALI	INCO.	VIL		(Sc	h.)				+		П	n R	(s.)			51 <i>P</i>	A I EIVIEN I	UF .	IAAES	-	Sch.		-		(In R	.5.)	
14.	ncom	e fron	n hous	e prop	erty			_(]	F-1 <i>F</i>			7	02					,														
				-																		Tax payab	ole les	s u/s 8	8E	(G-6	)	8	19			
15	i) Inc	ome f	rom bu	isiner.	or pr	nfessi	or	0	F-1E	3)		7	03								(23-	24) Surcharge			$\dashv$	(G-7	)	Q'	28			
			nd gai							5(ii))			i97									Surcnarge Education (	Cess		$\dashv$	(G-7 (G-9			28 34			
chai	geabl	e to se	curitie	s tran						. //				T							1											
			above]																		20.	T 1 C										
		l gain	s: m (u/s	111Δ	)			0	F_1 <i>C</i>	C(i))		7	10									Tax plus Su Education (		ge plus		(G-1	0)	81	35			
			m (oth		<u>,                                     </u>					C(ii))			04									Relief u/s 9			-	(G-1			36			
		ıg-teri						,		C(iii))			05																			
			n other		es				F-1I				06									Balance tax				(G-1	2)	84	40			
			ncome under		Α				F-2) F-3)				44 47								-	Tax deductor at source	ed/coi	iected	H	(G-1	3A)	8	70			
		ncom		<u> </u>					F-5)				60									Advance ta	x paid			(G-1			62			
						in w																Balance tax				(G-1			77			
			ıltural purpos		me/ a	ıny o	ther	()	F-6)			7	62									Interest A/234B/23		able ı	1/S	(G-1	6)	84	46			
nico	iiic io	Tate	purpos	ics																		Self-Assess		Гах Paid	1	(G-1	8)	88	88			
			med ex	empt					K)				25									Tax and int				(G-1		88	80			
		yable						_	G-4)				325																			
24.	Kebati	e u/s 8	8E					(1	J-5)	(iii)		8	318								37	Tax credit of	due n/s	: 115IA	Α	(G-2	0)	85	81			
																						Balance tax				(0 2	0)	0.	J.			
																						able (36-37				(G-2			83			
								-				-		_								Refund due Additional				(G-2 (G-2		89	96			
																						rest payable			d	(U-2	3)					
																					prof	its						89	99			
																						Additional	Incom	ie-tax ar	ıd	(C 2	4)	0	00			
								+				+		+								rest paid Balance		Addition	nal	(G-2	4)	90	00			
																					Inco	ome-								]		
								-				-										and Interes				(G-2	5)	89	97			
																						Total payab ne case may						80	98	ł		
44.						F DO	CUM	EN.				NTS	AT									·	( '									
	~			script				I	In	Figur	es	T			In Wo	rds				_	Descrij			In Fig	ures	Iı	n Woi	rds				
a.	Stat	emen	t of tax	able i	ncome	e/tax													d.		TDS C	ertificates										
b.	Aud	lit rep	ort					T											e.	I	Form 1	0DB/10DC	2									
c.	Stat	emen	t of A/	С								T							f.	(	Others											
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										give	n in	this	retu	ırn a	and th		ied	ules	and	stat	ement	ts accomp		g it is	corre	et an	d co	mple	te, and	l that t		ount
of	total	inco	me an	d oth	er pa	rticul	ars s	shov	vn t	here	in are	e tru	ıly s	tate	d and	l are	in a	accoi	rdan	ce v	with th	e provisio	ons of	the In	come	-tax	Act,	, 1961	1, in re	espect	of inco	ome
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SCHEDU:	LE A. I	NC	OM	Œ F	RO	)M	НО	US]	<b>E P</b> ]	RO:	PEI	RTY	Y			
In case of more than one house property, of the aggregate figure against item No. 16	compute the	incon	ne froi	n eaci	h proj	perty	on a s	epara	te she	et (to	be atı	achea	l to the	e return	ı) and n	nention
1. Number of sheets 301	(in case of	of mor	e than	one p	ropei	ty)		Shee	t No.		302					
2. Address of the property (Flat No./Door/House No., Premises, Ro	ad Locality	/Villa	ge To	wn/D	istrict	t Stat	e/Unio	on Ter	ritory	in the	at orde	er)				
(27m 270, 250, 270, 270, 270, 270, 270, 270, 270, 27			80, 10													
PIN																
3. State whether the above mentioned prop		_			_							7		_		
303 Self occupied	d	or	Let o	ut			or Uı	noccuj	oied			(ple	ase tic	ck as ap	plicabl	e)
Built-up area (in square metres) 304	Area of la	and ap	purter	nant (i	n squ	are m	etres)	305			Annu	al lett	able v	alue 30	6	
	<u>-</u>									<u> </u>			Am	ount		
5. Annual lettable value/Annual rent receiv	ed or receiv	/able (	which	iever i	s higl	her)		(	307							
6. Less: Deduction claimed u/s 23 (a) Taxes actually paid to local authority	Г			1 1		<del></del>										
(b) Unrealised rent				$\frac{1}{1}$	+			=								
(c)																
(d)																
(e)																
(f)																
(g) (h)					+											
(i)																
(j)																
(k)																
7. Total of 6 above								31	12							
8. Balance (5-7)								31	13							
9. Less: Deductions claimed u/s 24 (a) Thirty per cent of the annual value	20			<u> </u>												
(b) Interest on capital borrowed																
(c) [***]																
(d) [***]																
(e) [***]																
10. Total of 9 above								32	25							
11. Balance (8-10)								33	30							
12. Unrealised rent received in the year (u/	s 25A and/o	or u/s	25AA)	)				33	31							
13. (a) Amount of arrears of rent	32															
received in the year u/s 25B																
(b) Less : deduction admissible u/s 25B	33															
(30% of arrear rent received)							_									
14. Income chargeable under section 25B	[13(a) - 13(a)]	b)]						340	)							

15. Balance (11 + 12 + 14)	341
16. Total of 15 (in case of more than one	350
property, give total of all sheets)	
17. Income chargeable under the head "Income from house pr	operty" (16) 399
SCHEDIH E D DDOEITS AND	GAINS OF BUSINESS OR PROFESSION
SCHEDULE B. PROFITS ANI	
	(I) GENERAL
1. Nature of business or profession :  Manufacturing 501 Trading 502	Manufacturing- <i>cum</i> -trading 503
Services 504 Profession 505	Other 506
2. No. of branches/business premises	Attach list with full address(es)
3. Method of accounting 507 Mercantile	Cash
4. Is there any change in method of accounting? Ye	s No
<ul><li>5. If yes, state the change</li><li>6. Method of valuation of stock</li></ul>	
7. Is there any change in stock valuation method? Ye	s No
8. If yes, state the change	
9. Are you liable to maintain accounts as per Ye section 44AA?	s No
10. Are you liable to tax audit u/s $44AB(a)/(b)$ ?	s No
11. Are you liable to tax audit u/s 44AB(c) read Ye with section 44AD/44AE/44AF?	s No
12. If answer to item 10 or 11 is 'yes', have you got the accounts audited before the specified date?	s No
13. If yes, whether audit report is furnished? Ye If yes, give receipt No.	s No
and date of filing the same (also attach a copy)	
` '	FROM BUSINESS OR PROFESSION OTHER THAN CULATION BUSINESS
	ess or profession and maintain separate books of account, attach
separate sheet(s) giving computation for each su various items)	ch business or profession and show the aggregate figures against
14. Net profit or loss as per consolidated profit and loss accou	nt 510
15. Add: Adjustment on account of 511	512
change in method of accounting and/or valuation of stock  For assessees having income covered w/s	
44AD/44AE/44AF :-	
16.(i) Deduct/Add – Profit/loss of business(es) included in 14 (a) section 44AD  513	under the section indicated below, if answer to any of 9, 11, 12 or 13 above is 'No.'
(b) section 44AE 514	
(c) section 44AF 515	
Total 520	521
(ii) In case you were engaged in the business of civil construct (a) Gross Receipts	tion or supply of labour for civil construction mentioned in section 44AD:
(b) Deemed profit @ 8% of gross receipt 523	
(c) Add: Higher of the amounts 524	525

mentioned in items	16(i)(a) and 16(ii)(b)				
	ned not more than 10 g		rere		
	ness of plying, hiring of the din section 44AE:	or leasing of such			
(-) h 1 h		/ehicles/Carriages	No. of months during w	hich owned	Deemed profit u/s 44AE
(a) heavy goods veh (b) other goods carri	ages				
	,			Total	
(c) Add: Higher of t	the amount	530		531	
mentioned in 16(i)(b	) and the amount	— [ ] [			
determined above as 44AE.	deemed profit u/s				
(iv) In case you were	e engaged in the busir				
	se, the total turnover of pees, as mentioned in		id not		
. ,	account of such busine				
_	rate of 5% of turnover	533			
(c) Add : Higher of the 16(i)(c) and 16(iv)(b)	e amounts mentioned i	n 540		541	
	t of exempt income (1	net of expenses) inclu-	ded in 14, being:		
	from firm(s) exempt u	/s 542			
10(2A) (ii) Share of income	from AOP/ROI	543			
(iii) Any other incom		544			
(specify the section_					
	To	otal 550		551	
18. Is section 10A/1	0B/10C applicable in	your case ?			Yes No
	oted out by filing declar collowing information		10A(8)/10B(8)/10C(6)?		Yes No
· .					
Section	Year Number	Amount claimed d	leductible/not includible in	total income	
			Total	552	
Deduct Assessed	nimed deductible/not i			552	
in Total income, as a		nciudible		553	
19. Add : Income(s)		560		561	
S. 28(ii) to 28(vi) no	t included in 14				
20. Add : Deemed in	ncome(s) u/s 33AB, 33	3ABA, 35ABB, 41, 7	72A, 80HHD, 80-IA etc., n	ot included in	14 above
	Section		Amount		
L	Total	564		565	
	Total	J04		303	
21. Deduct : Allowa Section	nces u/ss 35A, 35AB, Year No.		tc. Amount debited in A/cs	Amount a	llowable
Section	Teal 190.	mountent	amount debited III A/cs	z smount a.	nowable

22. Add : Adjustments on account of profit includible uses a101, 41401, 41401, 41401 and 410101  23. Add/cledual : Adjustments in according receivery states and states and account of states and account of the states and account of states and account and account of states and account and account of states and account of states and account acco	Total 568												5	69													
uses 44B, 44BBA and 44BBB  370  370  371  372  373  374  375  375  376  377  377  378  378  378  378  378																											
uses 44B, 44BBA and 44BBB  370  370  371  372  373  374  375  375  376  377  377  378  378  378  378  378																											
with sections 28 to 440, if any necessary other than adjustment specifically covered in this schedule  Section  Amount  Total  24. Addideduct: Adjustment on account of current depreciation debited in books of account, and as allowable as per the Act  25. Addideduct: Adjustment on account of scientific research expenses u's 35(1)(iv), if any 26.6(i) Profits and gains of business or profession other than speculation business  26.6(ii) Profits and gains from the transactions chargeable to securities transaction tax included in (i) above  (III) COMPUTATION OF INCOME FROM SPECULATION BUSINESS  27. Profit/loss from speculation business  28. Addideduct: Adjustments in accordance with sections 28 to 440, if any necessary 29. Balance Profit from speculation business (72-28) If this figure is negative, if shall be shown against 35(i) below  38. Section 18 to 18	•			1			<u> </u>						5	71		1						1	l				_
Total  24. Add/deduct: Adjustment on account of current depreciation debited in books of account, and as allowable as per the Act  25. Add/deduct: Adjustment on a/c of scientific research expenses us 35(1)(iv), if any 26.61) Profits and gains of business or profession other than speculation business  26.61) Profits profits and gains of business or profession other than speculation business  27. Profit/loss from speculation that included in (i) above  (III) COMPUTATION OF INCOME FROM SPECULATION BUSINESS  27. Profit/loss from speculation business  28. Add/deduct: Adjustments in accordance with sections 28 to 44D, if any necessary 29. Balance Trofit from speculation business (27.28) [If this figure is negative, it shall be shown against 55(b) below 31. Balance (29.30)  32. Deduct: Loss if any, of business and profession, at 26 above to the extent against speculation profit is available, the resultant negative. If any shall be shown against 55(b) below 31. Balance (29.30)  33. Balance: Income or loss from speculation (31-32) [If this figure is negative, it shall be shown against 55(b) below and not considered in 34]  34. Income chargeable under the head "Profits and gains of business or profession" including speculation (26(c)-33)  35. Current year's speculation profit at 30 above.	with sections 28 to 44D, if any necessary,							<u> </u>	I		<u> </u>						<u>l</u>				I	1		ı	<u> </u>		
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(ii) Loss from business or profession after set off against current year's speculation profit at 30 above.													591														T
off against current year's speculation profit at 30 above.													592						1	1		1				1	.I
	off against current year's speculation profit at																									1	1
		ules l	F.1 t	o F.	.3)																						

## SCHEDULE C. CAPITAL GAINS

Separate sheets may be used and attached to the return in case of more than one short-term/long-term asset. The aggregate figure may be shown against item No. 14. Indexed cost of acquisition and improvement, wherever considered necessary may be shown against item No. 7.

1. Number of	f sheets		$\epsilon$	501		(ir	ı cas	se of	f more	thai	n on	e ass	et on	ıly)	Sheet	No.		602							
						Δς	hor	t_ter	m As	cet									B	Lo	nα_te	erm.	Asset		
2. Particulars	s of asset transferred		$\epsilon$	503		Λ. υ	1101	t-tci	шдз	sci					6:	53			ъ	. Lui	ıg-ı	.1111	ASSCI		7
3. Date of Ac	quisition (DD-MM-YYY	Y)		604			-			-					65	54			-			-			
4. Date of Tra	ansfer (DD-MM-YYYY)			605		1	-	Ī		-		1		1	6	55			-			-			Ħ
5. Mode of tra	ansfer			606		•				•					6.5	56									
6. Full value	of consideration			607											6.5	57									
7. Deductions (i) cost of acq			60	09											659	)									
(ii) cost of im	provement			610			1				1			1	60	60			<u> </u>						
(iii) expenditu	ure on transfer		Ī	611							1				60	61									
8. Total of 7 a	above			615											60	65									
9. Balance (6	-8)		Ī	616											6	66									
10. Exemption	u/s					-			<u>                                     </u>									l		i i	•			L!	
54D	623								54D			66													
54G	624								54EC			67													
									54EI	<b>'</b>		67													
									54G			67	4												
11. Balance (	9-10)			630											680										
	leemed to be capital gains	s u/s		1 1						·			00	_		'-	-	1						- 1	
54D 54G	633 634	+ +							54D 54G	-			83 85												
				C 4 O			<u> </u>		J40	L			0.5	_	600		1				<u> </u>				
13. Total (11-				640											698										
_	fy Short-term u/s 111A/ot	thers																							
14. Total of 1				642											692										
	ore than one short-term/lo u/s 111A included in 14			, give 44	total	of al	l she	ets)		1			1	7											
	ort-term capital gain on	above		43					-	+				-											
depreciable ass			Ü											j											
•	of transfer claimed exe	mpt 11/	/c 17 ·																						
	ure of asset	mpt u		ate o	f tran	efor						Λm	ount	/ Va	lua			Pο	lav	ant c	lance	a of	section	n 47	7
Ivat	ure or asset			aic o	ı uan	15101						AIII	Ount	v a	iluc			RC	IC V	ant C	iaus	C 01	scen	JII 47	
	argeable under the																								
head "Capital	Gains" n u/s 111A (15) 650			1 1				1	1	I I	_	B C	hort	torn	n (other)	e	549				1	1		-	$\overline{}$
C. Long-term			+										16-1 ⊦16-1		ii (otilei)	,	) <del>+</del> 2								Ш
C. Long-term	(14)											(141	10-1	13)											
19. Informatio	on about accrual/receipt	of cap					-						-									- 15			
	Upto 15/6		16/0	6 to 1	5/9				16/	9 to		2				2 to 1	15/3				16		o 31/	3	
Chort tarre	Rs.			Rs.						Rs	•					Rs.						R	s.		
Short-term							$\perp$												-						
Long-term																									
	SCH	EDU	JLE	D.	. IN	1C	ON	ИI	<b>E F</b>	RC	M	<b>O</b>	TF	ΙE	R SC	)U	RC	ES	5						

Amount

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Amount

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1.	Income* other than from (a) Dividends [other than claimed exempt u/s 10(	an those	horse(s):-				<u> </u>				7												
	(b) Interest		461								i												
	(c) Rental income from n	nachinery,			1 1																		
	plants, buildings, etc.		462																				
	(d) Others		464																				
2.	Total of 1 above									470				1			_						7
3.	Deductions u/s 57 :-										_												
	(a) Depreciation																						
	(b)																						
	(c)																						
	(d)																						
	(e)																						
	(f)																						
	(g)																						
	(h) (i)						+	+	+														
	(i) (j)						-	+	-														
	Total of 3 above									471			1	1		Т	-				$\neg$		$\neg$
	Balance (2-4)									473				<u> </u>	+	+	-	+		+	+		4
	(a) Income from owning	and								4/3													
	maintaining race horses	and	474																				
	(b) Deductions u/s 57		475																				
7.	Balance income from ow	ning and maint	aining race horse(s)	[6(a)-	5(b)]					476													
	[Negative figure, if any, winnings from lotteries,			sec. 11	5BB)					477			Ī			1							
9.	Income chargeable under	the head								499		1	1	+	$\pm$								
	"Income from other sour (Negative figure, if any,	ces" (5+7+8)	not be considered be	rel																			
	*Indicate the gross amou									CUF	RR	Œ	NΊ	ΓΥ	Æ	A	R'	<b>S</b> :	LC	S	$\mathbf{S}$		
Fill i	n this sub-part only if the	re is loss from c								from	any	oth	ier s	ouro	e; e	else,	, wri	te N	V.A.				
<b>A</b>							т	١.	_														_
	unt of loss arising from h unt of loss from business			tem R.	261			Rs. Rs.	-														
	unt of loss from other sou					D-91		Rs.															$\dashv$
			,	, [		,			<u> </u>														
S.	Head/Source of	Income of	House property		iness lo				Other s													ome	
No.	Income	current year†	loss of the current year set		an spec s) of th			1	oss fro								ren	nair	ung	arte	r se	t off	
	_	(2)	off†		year se															`			
1.	House Property	(i)	(ii)		(iii	1)					(iv)	)							(,	v)			
2.	Business (including																						
3.	speculation profit) Short-term capital																						$\dashv$
4.	gain Long-term capital gain																						=
5.	Other sources			1																			$\neg$
	(including profit from owning race																						
1	horses															1							

		(iv) write the appropriat  2. STATEMEN				set-off.
SC	CHEDULE E.2	2. STATEMEN	IT OF SET-0			
SC	CHEDULE E.2	2. STATEMEN	IT OF SET-0			
SC	CHEDULE E.2	2. STATEMEN	IT OF SET-0		OCORRED I O	
SC	CHEDULE E.2	2. STATEMEN	IT OF SET-O	EE OE LINA D	CODDED I O	
SC	CHEDULE E.	2. STATEMEN	T OF SET-C	TEE OF TINIAD	CODDEDIO	
				JEE UE UNAD	SOKBED LO	SSES AND
	ALLOWA	ANCES BROU				
.	Head of Income	Income after set off, if	Brought forward	Brought forward	Brought forward	Current year's
o.	ricad of income	any, of current year's	loss set off	depreciation set off	allowance u/s. 35(4)	income remaining
		losses as per Sch. E.1	(ii)	(iii)	set off (iv)	after set off (v)
	House Property	(1)	(11)	(III)	(IV)	(v)
+	Business (including					
5	speculation profit)					
	Short-term capital gain					
Ì	Long-term capital					
	gain Other sources					
(	(including profit					
	from owning race horses)					
97	THENITE E	.3. STATEME	NT OF LOCK	SEC AND ALL	OWANCES P	ропсит
SC					OWANCESD	KOUGIII
	FORWARD	FROM PREC	HININI' A CCI			-
					CARS AND CA	RRIED
			FORWA		ARS AND CA	RRIED
		8th			CARS AND CA	ARRIED 4th
).	Assessment year	8th	FORWA	ARD		
). ————————————————————————————————————	Assessment year  Date on which return file		FORWA	ARD		
I I	Date on which return file House property loss	ed	FORWA	ARD		
I I S	Date on which return file House property loss Speculation business los Other business loss	ed	FORWA	ARD		
. I	Date on which return file House property loss Speculation business loss Other business loss Business depreciation	ed	FORWA	ARD		
. I	Date on which return file House property loss Speculation business los Other business loss Business depreciation Allowance u/s 35(4)	ed	FORWA	ARD		
. I I S S S S S S S S S S S S S S S S S	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains"	ed	FORWA	ARD		
I I S S S S S S S S S S S S S S S S S S	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race	ed	FORWA	ARD		
).	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains"	ed	FORWA	6th		
).	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race	ed	FORWA	6th	5th  Simount Amount set of	4th  Amount c/f
).  I I I S S S S S S S S S S S S S S S S	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race	ed ss	FORW A	6th	5th  Simount Amount set of	24th  Off Amount c/f including
I	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race horses	ed ss	FORW A	6th	mount forward Amount set of against curre	24th  Off Amount c/f including
I I I I I I I I I I I I I I I I I I I	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race	ed ss	FORW A	6th	mount forward Amount set of against curre	24th  Off Amount c/f including current year's
A   D   Fi	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race horses  Assessment year Date on which return filed	ed ss	FORW A	6th	mount forward Amount set of against curre	24th  Off Amount c/f including current year's
	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race horses  Assessment year Date on which return filed House property loss	ed ss 3rd	FORW A	6th	mount forward Amount set of against curre	24th  Off Amount c/f including current year's
I I I I I I I I I I I I I I I I I I I	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race horses  Assessment year Date on which return filed House property loss Speculation business loss Other business loss	ed ss 3rd	FORW A	6th	mount forward Amount set of against curre	24th  Off Amount c/f including current year's
	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race horses  Assessment year Date on which return filed House property loss Speculation business loss Other business loss Business depreciation	ed ss 3rd	FORW A	6th	mount forward Amount set of against curre	24th  Off Amount c/f including current year's
A   D   H   S   S   C   C   B   A   A   A   A   A   A   A   A   A	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race horses  Assessment year Date on which return filed House property loss Speculation business loss Other business loss Business depreciation Allowance u/s. 35(4)	ed ss 3rd	FORW A	6th	mount forward Amount set of against curre	24th  Off Amount c/f including current year's
D	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race horses  Assessment year Date on which return ided House property loss Expeculation business loss Other business loss Business depreciation Allowance u/s. 35(4) Loss under "capital gains"	ed ss 3rd	FORW A	6th	mount forward Amount set of against curre	24th  Off Amount c/f including current year's
I	Date on which return file House property loss Speculation business loss Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race horses  Assessment year Date on which return ided House property loss Speculation business loss Other business loss Business depreciation Allowance u/s. 35(4) Loss under "capital	ed ss 3rd	FORW A	6th	mount forward Amount set of against curre	24th  Off Amount c/f including current year's

	S	CHED	OULE F. ST	<b>FATE</b>	MI	ENT (	OF TO	ΓAL	IN	C	ON	<b>1E</b>							
							Cod	. 1	mou	nt (D	(a)								
1.	A. Income from house p	roperty (Sc	h A 17 or as the ca	ica may h	4 F 2	1 v)	702	e A	IIIOu	III (K	.s. <i>)</i>							- 1	
1.	B. Income from busines			-															
	C. Capital gains	s of profess.	ion (Scn. <b>b</b> 54 or, a	s the case	may	UC, E.Z.Z.	703				<u> </u>								
	(i) Short-term u/s 1	11 A (Sch. (	T 18A)				710				I						1		
	(ii) Short-term (other		. C 18B)				704												
	` '	Sch. C 18C)					705												
	D. Income from other s			may be.	E.2.5.	v)	706												
2.	Gross total income (1A		2 > 31, us tile euse	may ou,	2.2.0	,	744												
											1								
3.	Deductions under Chap	ter VI-A (wl	herever admissible)																
	Section	Code\$	Gross Amount	Qualif	ying A	Amount (F	Rs.) Ded	uctible A	Amo	unt (	Rs.)		C	ertif	icate	es att	ache	d	
			(Rs.)			2			3							1			_
			1						3										
				Tota	al			747											
4	T-4-1 In (2, 2)						750		ı	1	1	1	ı	ı		ı			
4.	Total Income (2-3)						752						1	1		1			_
5.	Total income (as rounde		_				760												
6.	Income for rate purpose	es:	Net agricultural	income			762												
			Any other incom	ne under	Chap	ter VII	763												
			Total				767												
7.	Income Included In Sch	edules A to	D which is chargea	ble to tax	at spe	ecial rates		•		•									
Natui	re of income chargeable t	o tax Sec	ction under which	Code	e	Amoun	of income		e of t				Am	ount	of t	ax (F	Rs.)		
	at special rates		chargeable					app	olicab	le									
8.	Total income chargeabl	e at special i	rate(s)				768			1	1								
9.	Total income chargeabl	-					770												_
	C			~ ~						-~	l								
		SC	CHEDULE	G. S'	ľA	TEMI	ENT O	F' T'A	X	ES									
			Code Ar	nount			C	ode	Am	oun	t								
1.	Tax on total income  (a) At normal rates		801		1 1														
	(b) At special rates		802		+														
2.	Tax on total income [ 10	(a) + 1(b)	810		+														
3.	7.5% of adjusted book p		821																
٥.	computed in Sch. 1-6	oroni us	021																
4.	Tax payable (higher of	f 2 and 3 abo	ove)				826								1			1	7
5.	Rebate u/s 88E	2 and 3 abo	500)				820												J
	(i) Tax on profits securities transaction t	and gains ax [item 260	from transactions	chargeal	ole to	)	816												
	(ii) Amount of sec 10DB/10DC)			(Attach	Form	ı	817												-
	(iii) Rebate u/s 88E [lo	ower of (i)/(i	ii) abovel				818												] 7
6.	Tax Less Rebate u/s 8		n) abovej				819			-	-			-		-			-
7.	Surcharge [on (6) above						828						-		+				-
8.	Tax plus Surcharge	. • ,					829								+				-
9.	Education Cess [on (8)	) above]					834												-
10.	Tax payable (8+9)	1					839		+	-	+	$\dashv$	+	+	+	+	+	+	1
11.	Relief u/s 90	91	7				836				-		-		+		+	1	1
12.	Balance tax payable (1		_				840			-	+	$\dashv$	+	+	+	+	+	1	1
13.	Prepaid taxes	,										I						<u> </u>	Ţ
	A. Tax deducted/collection	cted at sourc	ce : [Attach certifica	ite(s)]:															

S. Unde	er section	No. of Certificates	,	Amou	n t																						
No.	r section	No. of Certificates	7	1/11/01/	<i>r</i>										_												
(a)			-												$\downarrow$												
(b) (c)				+									1		-												
	al of [(a) to]		L								8	370															
(B)	Advance tax																										
Name of	the Bank Branch	BSR Code of Bank Branch (7 Digit)		Dat (E		f dep IMY				S	erio	al I	Vo. o	of c	hal	lan			1	Am	our	nt (I	Rs.)				
				•																							
			-1						ı																		
Date of	Upto 15/6			16/9		15/1	12		16/	12	to	15/	03		16	5/03	to	31,	03			Γota	ıl			1	
instalment Amount	856	857		859					860	)					86	51					8	362					
(0)	0.1	is (D) is	1		0																						
(C)	Other prepaid tax	xes, if any (Please specify ar	id atta	ch pro	001)																						
												8	76								$\mathbb{L}$	$\mathbb{I}$			$\Box$		
	ce tax payable (12 -	-13)										87	77								$\mathbb{L}$	L					
15. <i>Add</i> : (a)	Interest for:  Late filing of retur	n u/s 234A 842	1		-	1	1	1																			
( <i>a</i> ) ( <i>b</i> )	Default in paymen																										
( )	advance tax u/s 23																										
(c)	Deferment of adva 234C	since tax u/s																									
	of 15 above			1 1			1	1	<u> </u>			346										I					
	tax and interest pay n Self-Assessment	able (14 + 16)									8	379									<u></u>						
									ı																_		
Name of	the Bank Branch	BSR Code of Bank Branch (7 Digit)		Dat (L		<sup>r</sup> dep 1MY				S	erio	al 1	Vo. o	of c	hal	lan			1	Am	oun	nt (I	Rs.)				
Total Self Ass	sessment tax paid										8	388				1	1	! 	1			 T	<u> </u>	1	」 T	1	T
															<u> </u>	<u> </u>					<u> </u>					<u> </u>	
	nd interest payable ( edit to be allowed u											380 381									$\dashv$	$\dashv$					-
	ce tax and interest page											383									+	$\dashv$			_		+
22. Refund	d due, if any										8	396															
	onal income-tax and tributed profits (J-10										8	399				<u> </u>			1	1	$\neg$	$\neg$					1
	•	interest paid out of above (	J-11)									900									1						
	Name of th	e Bank BSI	R Code	·		Dat	te D	epos	it			S	erial	No			A	mou	ınt			$\neg$					
115-O/115P																											
25. Balanc	no Additional Incom	ne tax + Interest payable (2	2 24)								C	397			1				1	1	$\overline{}$	_' 				I	_
		or, as the case may be (25										898 898			-	-				╁	_	$\dashv$					+
	'	, \	ŕ																1							1	
		SCHEDULE -	Н.	Gl	EN	E	RA	<b>\</b> L	IN	<b>I</b>	O	R	M	A	<b>T</b> ]	<b>O</b>	N										
	any change in the														]												
If yes, j	please furnish the o	ld Name				1			1	1		1	1			1			$\top$		Т	$\neg$			$\top$	1	$\neg$
								<u> </u>				1			1			1	1_					<u> </u>			

	New name (Please attach documentary proof) (Please expand initials)
2.	In case of change in address, please furnish new address Flat/Door/Block No.
	Thu book No.
	Name of Premises/Building/Village
	Road/Street/Lane/Post Office
	Area/Locality/Taluka/Sub-division
	Town/City/District
	State/Union Territory
	State/Union Territory
	PIN
3.	Particulars of Bank Account (Mandatory in Refund cases)
	fame of the Bank MICR Code (9 digit) Address of Bank Branch Type of Account (Savings/Current) ECS (Y/N)
	(Savings) current)
4. Nan	Particulars of credit card, if any: c of credit card held Issued by
1 (61)	200444 67
5.	Have you claimed any double taxation relief
	(i) Under agreement within any country  Yes  No
	(ii) In respect of a country with which no agreement exists. Yes No
6	Are you assessed to wealth-tax  Yes  No
	(If yes, the wealth-tax return should be filed along with this return)
7.	Where any income from house property has been claimed as 901
, ·	income from business, please indicate the amount and details thereof (if
	considered necessary attach separate sheets)
8.	Status (Please tick the applicable option)
	Domestic company in which public substantially interested 12
	Domestic company in which public not substantially interested 13
	Other than domestic 15
9.	Nature of company Holding Company Subsidiary Company
	If holding company, mention the name(s), address(es) and PAN(s) of the subsidiary
	company(ies)
	PAN
	PAN PAN
	If subsidiary company, mention the name, address and PAN of the holding company
	PAN
10.	Business reorganization
	(a) In case of amalgamating company, write the name of amalgamated company
	(b) In case of amalgamated company, write the name
	of amalgamating company

	(c)	In case of demerge resulting company	d company, write the name of		
	( <i>d</i> )	In case of resultin demerged company	g company, write the name of		
11.		case of non-resident,	is there a permanent establishment (	PE) in India? Yes	No
	If yes,	, give address of all P	Es		
12	XXII 41	and the material to be to			N.
12.	If yes	, indicate the capaci	g filed in the capacity of a representa ty in which the return is filed, along		es No
	persor	n represented.			
				PAN	
13. I	Particula	ars of Managing Direct	ctor, Directors, Secretary and Princip	al Officer(s) who have held office during	g the previous year
	1	Name	Designation	Residential address	PAN
14. I	Particula	ars of persons who we	ere beneficial owners of equity shares	s holding not less than 10% of the voting	power at any time of the previous year.
		Name and addre	Percenta	ge of beneficial ownership of equity	PAN
				shares	
15. N	Nature o	of business or professi	on, if more than one business or prof	Session indicate the three main activities/	products
S. No.		Code		Description	
	<u> </u>	I			

16.	Funds raised/inflow during the p	revious year	by way of		(Rs. In lakhs)
(a)	Equity share				
(b)	Preference share				
(c)	Similar instruments				
(d)	Bonds				
(e)	Debentures				
(f)	Secured loans				
(g)	Unsecured loans				
(h)	External commercial borrowings				
(i)	Term loans from				
(1)	(1) Financial institutions				
(;)	(2) Scheduled bank Sale of instruments held as inves				
(j)			11		
(k)	Dividends and interest received of	uner than re	ceived by imancial enterprises		
	Total				
17.	Details of increase in cash credit  Name of the bank & branch		credit limit as on the last day of the immediately	Addition	nal limits sanctioned during the previous
			preceding previous year		years
18. 19. 20.	Percentage increase in funds empto the immediately preceding preceding preceding increase in sales as conto the immediately preceding preceding preceding preceding preceding the year.	vious year ompared vious year	903		
	Description	Code	Previous year	Code	Immediate preceding previous year
(a)	land	907	·	908	
acc em	buildings (including residential commodation/quarters for aployees)	909		910 912	
	securities	913		914	
(e)	other business(es)				
		915		916	
(f)	any other capital expenditure	917		918	
(Give 21. 22.	these figures for the previous year Total Sales/Turnover/Gross received Gross profits shown	pts	liately preceding previous year)  919  920  BOOK PROFITS UNDER S	FCTI	ON 115 IR
				LC 11	OM IISID
1.	Net profit as shown in the profi				
2.	Adjustments (if any) - vide first				
3.	Adjustments - vide Explanation	to section 1	15JB(2)		

	o. Item		Add						Dedu	ict			
	Net effect			938									П
4.	Total of adjustments $(2+3)$			939				-				_	
5.	Balance, i.e., adjusted book profit u/s 115	JB (1 - 4)		940	+							+	H
6.	7.5% of adjusted book profits			942							+	-	H
7.	Tax paid u/s 115JB, if any												
	Date		Amount	943									
		<del></del>	_		•		•	•			•		
0.0		DIGEDINI				•		•	~~		<b>.</b>		7.0
SC	CHEDULE - J. TAX ON			OF L	ON	/IE	ST	IC	CC	)NI.	PA.	NII	2 <b>S</b>
1.	Date of declaration, distribution or payme	ent of any dividend du	ring the previous year		-			-					
2.	Rate of dividend declared, distributed or p	paid during the previo	us year		Rat	e. (%	)						
			Interim	951									
			Final	952									
3.	Amount of any dividend declared, distrib			752									
4.				953									
	Additional income-tax payable u/s 115-O			953 954									
5.	Additional income-tax payable u/s 115-O Surcharge thereon			<ul><li>953</li><li>954</li><li>955</li></ul>									
6.	Additional income-tax payable u/s 115-O Surcharge thereon Additional Income-tax + Surcharge payab			<ul><li>953</li><li>954</li><li>955</li><li>956</li></ul>									
6. 7.	Additional income-tax payable u/s 115-O Surcharge thereon Additional Income-tax + Surcharge payable Education Cess (on 6 above)	ole		953 954 955 956 963									
<ul><li>6.</li><li>7.</li><li>8.</li></ul>	Additional income-tax payable u/s 115-O Surcharge thereon Additional Income-tax + Surcharge payable Education Cess (on 6 above) Additional Income-tax + surcharge + education	ole		953 954 955 956 963 956									
<ul><li>6.</li><li>7.</li><li>8.</li><li>9.</li></ul>	Additional income-tax payable u/s 115-O Surcharge thereon Additional Income-tax + Surcharge payable Education Cess (on 6 above) Additional Income-tax + surcharge + education Linear Payable u/s 115P	ole cation cess (6+7)		953 954 955 956 963 956 959									
<ul><li>6.</li><li>7.</li><li>8.</li><li>9.</li><li>10.</li></ul>	Additional income-tax payable u/s 115-O Surcharge thereon Additional Income-tax + Surcharge payable Education Cess (on 6 above) Additional Income-tax + surcharge + edu Interest payable u/s 115P Additional Income-tax + Interest Payable	ole cation cess (6+7)		953 954 955 956 963 956 959									
<ul><li>6.</li><li>7.</li><li>8.</li><li>9.</li><li>10.</li><li>11.</li></ul>	Additional income-tax payable u/s 115-O Surcharge thereon Additional Income-tax + Surcharge payable Education Cess (on 6 above) Additional Income-tax + surcharge + edu Interest payable u/s 115P Additional Income-tax +Interest Payable Paid out of (10) above	ole cation cess (6+7)		953 954 955 956 963 956 959 964 960									
<ul><li>6.</li><li>7.</li><li>8.</li><li>9.</li><li>10.</li></ul>	Additional income-tax payable u/s 115-O Surcharge thereon Additional Income-tax + Surcharge payable Education Cess (on 6 above) Additional Income-tax + surcharge + edu Interest payable u/s 115P Additional Income-tax + Interest Payable	ole cation cess (6+7)		953 954 955 956 963 956 959									
<ul><li>6.</li><li>7.</li><li>8.</li><li>9.</li><li>10.</li><li>11.</li></ul>	Additional income-tax payable u/s 115-O Surcharge thereon Additional Income-tax + Surcharge payable Education Cess (on 6 above) Additional Income-tax + surcharge + edu Interest payable u/s 115P Additional Income-tax + Interest Payable Paid out of (10) above Balance payable (10-11)	cation cess (6+7)	COME CLAIM	953 954 955 956 963 956 959 964 960 961	LXE		PT						
<ul><li>6.</li><li>7.</li><li>8.</li><li>9.</li><li>10.</li><li>11.</li></ul>	Additional income-tax payable u/s 115-O Surcharge thereon Additional Income-tax + Surcharge payable Education Cess (on 6 above) Additional Income-tax + surcharge + edu Interest payable u/s 115P Additional Income-tax + Interest Payable Paid out of (10) above Balance payable (10-11)	cation cess (6+7)	COME CLAIM  Exempt under sec	953 954 955 956 963 956 959 964 960 961	LXE TO THE PROPERTY OF THE PRO	LMI		Reas	ons f	or the	e clair	n	

Nature of income	Amount (Rs.)	Exempt under section	Reasons for the claim

	JLE - L. LIST OF DOCUMENTS/STATEM	
No.	Nature of documents/statements	No. of sheets
		Total

## INSTRUCTIONS FOR FILLING UP FORM NO. 1

[To be detached before filing the return]

Detailed guidance notes are provided below to assist you in filling up this form.

Use this form only if you

- ◆ are a company; and
- **♦** are not claiming exemption u/s 11.

This return is to be filed by 31st October of the assessment year (AY).

These notes are meant to help you in filling up this return form. They are not a substitute for the law. Notes are given only in respect of items that need some explaining.

## BRIEF SCHEME OF THE LAW.

## **Computation of total income**

- ◆ "Previous year" is the financial year (1st April to the following 31st March) during which the income in question has been earned. "Assessment Year" is the financial year immediately following the previous year.
- ◆ Total income is to be computed as follows, in the following order:
  - (1) Classify all items of income under the following **heads of income**: (A) "Income from house property"; (B) "Profits and gains of business or profession"; (C) "Capital gains"; and (D) "Income from other sources". (There may be no income under one or more of these heads of income).
  - (2) Compute taxable income of the current year (i.e., the previous year) *under each head of income separately* in the Schedules which have been structured so as to help you in making these computations as per provisions of the Income-tax Act. These statutory provisions decide what is to be included in your income, what you can claim as an expenditure or allowance and how much, and also what you cannot claim as an expenditure/allowance.
  - (3) Set off current year's headwise loss(es) against current year's headwise income(s) as per procedures prescribed by the law. A separate Schedule is provided for such set-off.
  - (4) Set off, as per procedures prescribed by the law, loss(es) and/or allowance(s) of earlier assessment year(s) brought forward. Also, compute loss(es) and/or allowance(s) that could be set off in future and is (are) to be carried forward as per procedures prescribed by the law. Separate Schedules are provided for this.
  - (5) Aggregate the headwise end-results as available after (4) above; this will give you "gross total income".
  - (6) From gross total income, subtract, *as per procedures prescribed* by the law, "deductions" mentioned in Chapter VIA of the Income-tax Act, which include deductions in respect of income from export, infrastructural activities, etc. *The result will be the total income*. Besides, calculate agricultural income *for rate purposes*.

## Computation of income-tax, surcharge and interest

- ◆ Compute income-tax payable on the total income. Special rates of tax are applicable to some *specified* items. Include agricultural income, *as prescribed, for rate purposes*, in the tax computation procedure.
- ◆ Add surcharge *as prescribed* by the law on the above tax payable (after rebate) to reach tax and surcharge payable.
- ◆ Claim relief(s) as prescribed by the law, on account of double taxation and calculate balance tax and surcharge payable.
- Add interest payable as prescribed by the law to reach total tax, surcharge and interest payable.
- ◆ Deduct the amount of prepaid taxes, if any, like "tax deducted at source", "advance-tax" and "self-assessment-tax". *The result will be the tax payable (or refundable).*

## Filing of return

- ◆ A return of income can be filed in any of the following manners:
  - □ Voluntarily:
    - U/s (under section) 139(1): ie., within the "due date" prescribed by the law; or
    - U/s 139(3) r/w (read with) s 139(1) only where a loss is to be carried forward: i.e., within the "due date" prescribed by the law;
    - U/s 139(4); i.e., after the expiry of the "due date" but before the expiry of one year from the end of the relevant assessment year.
    - U/s 142(1): ie, pursuant to a statutory notice calling for the return.
    - U/s 148: ie., pursuant to a statutory notice u/s 149 for assessing or reassessing total income that has been either not assessed or under-assessed earlier.
    - U/s 153A: pursuant to a notice u/s 153A(a)
    - A return filed u/s139(1) or 139(3) or 142(1) can be revised by filing a fresh return within one year from the end of the relevant assessment year or before the completion of assessment, whichever is earlier.
- ◆ Incomplete or erroneous returns are liable to be held defective [s 139(9)] or even invalid. If held defective, time (usually 15 days, extendable in some circumstances) will be allowed to rectify the defect(s).

## PAGEWISE SCHEME OF THIS FORM

The Scheme of this form follows the scheme of the law as outlined above in its basic form. The Form is essentially a one-page form, with schedules attached corresponding to different heads of income and other information required to be furnished. The sheetwise scheme of this form is as follows:

- ◆ Sheet 1 and 2: The main form (two copies provided so that one copy can be returned to you, duly acknowledged) requiring identificatory and other data, an outline of the total income and tax computation, and a statutory verification.
- ◆ Sheet 3: Schedule A: Computation of income under the head Income from House Property.
- ◆ Sheet 4&5: Schedule B: Computation of income under the head Profits and gains of business or profession.
- ◆ Sheet 6: Schedule C: Computation of income under the head Capital gains.
- ◆ Sheet 7&8: Schedule D: Computation of income under the head Income from other sources, Schedule E 1: Statement of set-off of current year's loss under section 71, Schedule E 2: Statement of set-off of unabsorbed losses and allowances brought forward from earlier years, and Schedule E 3: Statement of losses and allowances brought forward from preceding assessment years and carried forward.
- ◆ Sheet 9: Schedule F: Statement of total income.
- ◆ Sheet 10: Schedule G: Statement of taxes; suitably structured to help you in making the statutory computation of gross tax (including surcharge, if any) and net tax and interest payable/ refundable after taking credit for prepaid taxes, if any.
- ◆ Sheet 11, 12 & 13: Schedule H: General information.
- ◆ Sheet 14: Schedule I: Book profits u/s 115JB, Schedule J: Tax on distributed profits of domestic companies and Schedule K: Income claimed exempt.

## HOW TO FILL UP THE PAGES

All sheets and items must be filled in the manner indicated therein; *otherwise the return will be liable to be held defective or even invalid*. If the space provided is inadequate copies of accounts, computation sheets and/ or other papers may be annexed. If any sheet is wholly in applicable, write "—NA——" across that sheet. If any item is in applicable, write "NA" against that item. Write "Nil" to denote nil figures, and (-) before negative figures.

You are advised to follow the following sequence in filling in the sheets;

- (1) Sheets 3 to 7, headwise, i.e.; Schedule-A to Schedule-D.
- (2) Sheets 7 & 8, Schedule E1, E2, and E3 relating to set off of losses etc.

- (3) Sheet 9, Schedule F: Statement of total income.
- (4) Sheet 10, Schedule G: Statement of taxes.
- (5) Sheet 11 to 13, Schedule H: General information.
- (6) Sheet 14, Schedule I: Book profits u/s 115JB, Schedule J: Tax on distributed profits, and Schedule K: Income claimed exempt.
- (7) Sheets 1 & 2,

Sheetwise instructions follow.

## **Sheet 3: Schedule A: Income from House Property.**

- ◆ If there are more than one house properties, the computation should be first done for each house property separately, and then aggregated. Use photocopies of the page for additional house properties.
- ◆ Item 1: Mention (a) total number of sheets used (=total number of separate house properties); and (b) individual sheet number on each sheet).

<b>•</b> ]	Item	as 2 to 15: These are to be filled for each house property separately:
		Item 4: Built-up area: Inclusive of walls and common areas.
		Land appurtenant: Attached to, and forming an integral part of, the property.
		Annual lettable value: Amount for which the house property may reasonably be expected to let from year to year, on a notional basis.
		Item 5: Indicate here the annual lettable value or the rent received / receivable for the whole year, whichever is higher.
		Item 6: The deductions admissible u/s 23 should be claimed here, namely, Municipal Taxes: an assessee can claim deduction only if the property is in the occupation of a tenant, and such taxes are borne by the assessee and not by the tenant and have actually been paid during the year. Please attach proof of such payment.
		Item 8: This figure represents the annual value.
		Item 9: Indicate here the following deductions claimed under section 24:
		(a) Thirty per cent of the annual value;
		(b) Interest on capital borrowed.
		Item 12: Deduction is available for unrealized rent in the case of a let-out property. If such a deduction has been taken in an earlier assessment year, and such unrealized rent is actually received in the assessment year in question, the unrealized rent so received is to be shown against this item.
		Item 13: This relates to enhancement of rent with retrospective effect. Here mention back years' extra rent received thereon, and claim deduction @ 30% of such arrear rent received.
		Items 16 to 17: Aggregation of individual property-wise computations as per items 2 to 15.

## Sheets 4 & 5: Schedule B: Profits and gains of business or profession.

## (I) General

- ◆ Item 1: Tick one or more box(es), as applicable.
- ◆ Item 3: Tick any one box. The law permits use of only one of the two methods.
- ◆ Items 4 to 5: This relates to change in the method of accounting in the assessment year in question compared to the immediately preceding assessment year.
- ♦ Items 6 to 8: This relates to change in the method of valuing stock in the assessment year in question compared to the immediately preceding assessment year.
- ◆ Item 9: Sec 44AA prescribes compulsory maintenance of accounts for some businesses and professions.
- ◆ Item 10: Sec 44AB(a) and (b) prescribe compulsory tax audit for business and profession where the sales, turnover, or gross receipts exceed prescribed amounts.

- ◆ Item 11: Sec 44AB (c) prescribes compulsory tax audit where profits and gains of business or profession are shown not as per accounts maintained, but at presumptive figures prescribed u/ss 44AD, or 44AE, or 44AF.
- ◆ Items 12 to 13: Sec 44AB prescribes that (a) the tax audit be got done by a certain "specified date', and (b) the tax audit report be furnished within the "due date" for filing the return of income as defined in sec 139(1).

## (II) Computation of income from business or profession other than speculation business.

If accounts have been maintained separately for each business, business-wise computations may be carried out on separate sheet(s) and the *consolidated* figures be given in items 14 to 26.

- ◆ Item 14: This item relates to the *consolidated* P&L A/c. If separate P&L A/cs are maintained for separate businesses, all such a/cs are to be combined to form the consolidated P&L A/c.
- ◆ Item 15: Any change in method of accounting and/ or valuation of stock may necessitate an adjustment in the current year's profits as reflected in the accounts, Here mention such adjustment.
- ◆ Item 16, (i) to (iv): Sections 44AD, 44AE and 44AF permit computation of profits of some specified businesses at presumptive figures in some prescribed circumstances. These items provide the mechanism for that: 16(i) is meant to first remove from the P&L A/c the profit(s)/loss(es) of such specified business(es), and 16(ii), (iii) and (iv) are meant to then substitute the aforesaid profit(s)/loss(es) by the presumptive figure(s) in prescribed circumstances.
- ◆ Item 17: This item is meant to remove from the P&L A/c amounts of income that are exempt from chargeability. Amount deductible will be net of expenses incurred for earning the exempt income section 14A.
- ◆ Item 18: Sections 10A, 10B and 10C permit the claiming of deduction from incomes of some specified businesses. This item is meant to eliminate such income(s) from the computation of profits / gains.
- ◆ Item 19: Section 28 defines certain incomes as *deemed business profits*. Here include such item(s) *if not already included in item 14*.
- ◆ Item 20: Some sections such as s.33AB define certain amounts to be *deemed incomes* in some circumstances. Here mention such amount(s) along with the corresponding section (s).
- ◆ Item 21: Some sections such as s.35A provide for the allowance of some expenses in *annual installments over a number of years*. Here mention such amount(s) along with the corresponding section(s).
- ◆ Item 22: Sections 44B. 44BB and 44BBA provide for the computation of profits of some businesses at presumptive figures, which necessitate an adjustment to the profit(s)/loss(es) of such business(es) reflected in the P&L A/c. This item is meant for such adjustment.
- ◆ Item 23: This item is for other statutory adjustments necessary that are not specifically mentioned above or in items 24 and 25. Here mention the section(s) and the amount(s) of adjustment(s), positive or negative, and the net adjustment.
- ◆ Item 24: The calculation of depreciation, including the calculation of WDVs, as adopted in the a/cs may, and often does, differ from that prescribed by the income-tax law, and this may necessitate an adjustment. Here mention such adjustment.
- ◆ Item 25: Section 35(1)(iv) prescribes a procedure for allowing scientific research expenses, and this may necessitate an adjustment. Here mention such adjustment.
- ◆ Item 26: *This is the end-result of the computation involved in items 14 to 25 for the current year.* This result can be positive or negative.

## (III) Computation of income from speculation business.

- ◆ Item 28: Here mention the net result of all adjustments.
- ◆ Item 29: This is the end-result of the computations involved in items 27 and 28. This figure can be positive or negative. Here mention the figure only if it is positive. If negative, mention the figure against item 35(i).

- ◆ Item 30: If item 26 is negative, mention that (negative) figure here, to the extent of the positive figure at item 29. The balance negative amount in item 26 is to be shown in item 35(ii).
- ◆ Item 31: This is the result of deducting item 30 from item 29. It can be positive or zero; it cannot be negative. Current year's speculation loss cannot be adjusted against profit from any other business or profession. Loss from business or profession (other than from speculation business) can, however, be set-off against income from speculation (remaining after adjustment of brought forward speculation loss).

## Sheet 6: Schedule C: Capital gains.

- ◆ The law requires that, if there are more than one transfer of a capital asset, the computation of capital gains be first done separately for each transfer, and then aggregated. Sheet 6 is meant for (a) one short-term and one long-term capital gains, and (b) the aggregation. Use photocopies of the page for additional capital gains.
- ◆ Item 1: Mention (a) total no. of sheets used, and (b) individual sheet no. on each sheet. (For example, if 5 sheets are used, number of sheets will be 5, and Sheet no. will be from 1 to 5.)
- ◆ Items 2 to 13: These are for computing capital gain for each transfer:
  - ☐ Item 2: Here give a brief description of the asset.
  - ☐ Item 5: Here give a brief description of the mode of transfer, such as:-
    - (i) sale, exchange or relinquishment of right; or
    - (ii) extinguishment of any rights therein; or
    - (iii) compulsory acquisition thereof under any law; or
    - (iv) in a case where the asset is converted by the owner thereof into; or is treated by him as, stock-in-trade of a business carried on by him, such, conversion or treatment; or
    - (v) any transaction involving the allowing of the possession of any immovable property to be taken or retained in part performance of a contract of the nature referred to in section 53A of the Transfer of Property Act, 1882; or
    - (vi) any transaction (whether by way of becoming a member of, or acquiring shares in, a cooperative society, company or other association of persons or by way of any agreement or any arrangement or in any other manner whatsoever) which has the effect of transferring, or enabling the enjoyment of, any immovable property. In case of compulsory acquisition, please mention on a separate sheet the law under which the said acquisition has been made as also the dates of notification and possession of the property by the concerned authority.
  - ☐ Item 7, (i) and (ii). Here mention indexed cost of acquisition and indexed cost of improvement, wherever applicable. The following cost inflation index has been notified by the Central Government for the purposes of section 48.

Sl.No.	Financial Year	Cost Inflation
		Index
1.	1981-82	100
2.	1982-83	109
3.	1983-84	116
4.	1984-85	125
5.	1985-86	133
6.	1986-87	140
7.	1987-88	150
8.	1988-89	161
9.	1989-90	172
10.	1990-91	182
11.	1991-92	199

12.	1992-93	223
13.	1993-94	244
14.	1994-95	259
15.	1995-96	281
16.	1996-97	305
17.	1997-98	331
18.	1998-99	351
19.	1999-2000	389
20.	2000-2001	406
21.	2001-2002	426
22.	2002-2003	447
23.	2003-2004	463
24.	2004-2005	480

- ☐ Item 10: The sections mentioned provide for exemption from tax of certain capital gains in some circumstances. Tick the appropriate box(es) and mention the total amount of exempt capital gains.
- ☐ Item 12: Amounts exempted in earlier years under these sections may be deemed to be income in the current year in certain circumstances. Such deemed income is to be mentioned here.
- ◆ Item 14: Aggregation of individual capital gain wise computations.
- ◆ Item 15: Here mention the result of application of section 50 (only short-term capital gains arise under that section).
- ◆ Item 16: The law provides for exemption from computation of capital gains in respect of certain specified transfers. Here give particulars of such transfers.
- ◆ Item 17: This represents (A) the sum of items 14 and 15 for short-term capital gains, and (B) item 14 for long-term capital gains. Where there is a loss under the head "capital gains", it is not to be set-off against income under any other head of income, and is to be carried forward.
- ◆ Item 18: This information is for verifying liability to pay advance tax and interest, if any, u/s 234C.

## Sheet 7: Schedule D: Income from other sources.

- ◆ Items 1: Income from owning and maintaining race horses is to be computed separately, in items 6 and 7. Mention gross figures against (a), (b), (c) and (d). Against (b), mention the gross amount of interest(s) received/receivable. Attach a separate sheet giving information regarding each item of interest received /receivable and attach supporting evidence. Against (c), indicate the gross income from machinery, plant or furniture let on hire and also such income from building where its letting is inseparable from the letting of the said machinery, plant or furniture, if it is not chargeable to incometax under the head "Profits and gains of business or profession".
- ◆ Item 8: Winnings from lotteries, crossword puzzles, races etc., are subject to special rates of tax; hence a separate item is provided.
- ◆ Item 9: This is the net result under the head "other sources". Loss from owning and maintaining race horses cannot be adjusted against income from any other source, and can only be carried forward for set off against similar income in subsequent years.

## Schedule E.1.: Statement of set-off of current year's loss u/s 71

- ◆ Mention only positive incomes of the current year *in column* (*i*), headwise, in the relevant rows.
- ◆ Mention current year's loss(es) under any head set off u/s 71 against income under any other head, headwise in columns (ii) to (iv), in the relevant rows.
- ◆ Mention the end-result of the above inter-head set-off(s) in column (v), headwise, in relevant rows.

# Sheet 8: Schedule E.2.: Unabsorbed losses and allowances brought forward from preceding assessment years and set off against current year's income.

◆ Mention only positive incomes of the current year (after set off of loss in Schedule E.1) in column (i), headwise, in relevant rows.

## Schedule E.3.: Statement of losses and allowances to be carried forward.

◆ Loss from owning and maintaining race horses can be carried forward for only 4 assessment years. For other sources of income, losses can be carried forward for 8 assessment years.

## Sheet 9: Schedule F: Statement of total income.

- ◆ Item 1: A to D: Transfer figure(s) from the appropriate schedules as indicated.
- ◆ Item 3: The sum total of the deductions allowable is limited to the amount of gross total income.

Mention certificate(s) attached in the last column. Mention total of deductible amount(s) below as indicated.

Less: Deduction under Chapter VI-A

Sections	Code
80D	236
80DDB	240
80G	242
80GG	243
80HH	244
80HHA	245
80HHB	246
80HHC	247
80GGA	248
80HHBA	249
80I	251
80HHD	255
80JJAA	257
80-O	277
80P	278
80Q	281
80HHE	291
80-IA	292
80-IB	295
80-IC	252
80ЈЈА	256

◆ Item 7: Here mention the income included in Schedules A to D which is chargeable to tax at special rates. The table is self-explanatory. The column for code need not be filled in.

## Sheet 10: Schedule G: Statement of taxes.

- ◆ Item 1: Special rates of tax are applicable to certain types of income such as income from winnings from lottery, crossword puzzle, gambling, betting, horserace, etc @ 30% u/s 115BB; long term capital gains @ 20% (10% where the asset is a listed security), etc. The balance total income is subject to normal rates of tax.
- ◆ Item 5: In case of domestic company, compute surcharge at the rate of 2½ %.
- ◆ Item 7: Here mention total of all double taxation reliefs and tick appropriate boxes indicating the section under which relief is claimed.
- ◆ Item 14: For self assessment tax paid on or before 31.5.2004, table (a) should be filled up, and a copy of the challan should be attached with the return. For self assessment tax paid after 31.5.2004, table (b) should be filled up. Copy of acknowledgement counterfoil (in respect of self assessment tax paid after 31.5.04) is not required to be attached, however, from the counterfoil, the name of the bank branch, BSR Code of the Bank Branch (7 digit), date of deposit, challan serial no., and amount of tax paid should be filled up.

- ◆ Items 17 and 18: Mention payable amount against 17 and refundable amount against 18.
- ◆ Item 19: Mention the Additional Income-tax and Interest payable on distributed profits (as per J-8).
- ◆ Item 20: Mention the Additional Income-tax + Interest paid out of above (as per J-9).
- ◆ Item 21: Mention the Balance Additional Income-tax + Interest payable (19-20).

## Sheet 11, 12 & 13:

## Schedule H: General information.

- ◆ Items 1: This applies if your name has changed compared to that shown in your last return.
- ◆ Item 3: Here, mention the particulars of Bank Account specifying the Name of the Bank, the 9-digit MICR Code, address of the bank branch, the type of account along with the account number. In case you want the refund, if any, to be credited directly into your bank account, fill in 'Y' in the box 'ECS (Y/N)', or else fill in 'N'.
- ◆ Item 10: Here, mention the details of business reorganisation/ amalgamation, if any.
- ◆ Item 20: Here, mention the details of capital expenditure during the year in the purchase of assets mentioned in the table.

#### Sheet 14:

**Schedule I :** Here, compute the book profit u/s 115JB and give the details of tax paid, if any.

## Schedule J:

- ◆ Item 7: Compute the amount of interest chargeable u/s 115P and state the amount in this item. The principal officer of the company is liable to pay the tax on distributed profits to the credit of the Central Government within 14 days from the date of,-
  - (a) declaration of any dividend;
  - (b) distribution of any dividend; or
  - (c) payment of any dividend,

whichever is earliest. Please note that simple interest is chargeable u/s 115P at the rate of 1.25% w.e.f. 01-6-2001 of delay for every month or part thereof in payment of the tax on distributed profits to the credit of the Central Government.

**Schedule K:** Here, give the details of any income during the previous year which is considered to be specifically exempt from tax under any of the provisions of the Income-tax Act.

**Schedule L:** Here, mention the particulars of the documents/ statements attached.

Sheets 1&2: Two copies of the main return form: Identificatory and other data, outline of total income and tax computation, and statutory verification.

- ◆ It is compulsory to quote PAN.
- ◆ Use block letters only throughout to fill in this form.
- ◆ Codes for residence and status:

Residence in India	Code
Resident	01
Non-resident	02
Resident but not ordinarily resident	03

	Status	Code		Status	Code
(a)	Individual	01	(g)	Association of persons (AOP)	07
(b)	Hindu Undivided Family (other than that mentioned below)	02	(h)	Association of persons (Trust)	08
(c)	Hindu Undivided Family which has at least	03	(i)	Body of	09

	one member with total income of the previous year exceeding the maximum amount not chargeable to tax			individuals (BOI)
( <i>d</i> )	Unregistered firm	04	(j)	Artificial 10 juridical person
(e)	Registered firm/firm (other than the one engaged in profession)	05	( <i>k</i> )	Co-operative 11 society
<i>(f)</i>	Registered firm/firm engaged in profession	06	( <i>l</i> )	Local 16

- ▶ Item 1: If you have applied for PAN but have not been allotted one, enclose copy of your application for PAN in form no. 49A. If you have not applied for PAN, enclose application in form no. 49A with this return.
- ◆ Items 11 & 12: State the section under which the return is filed and also whether the return is an original return or a revised return: See "Brief scheme of the law" above.
- ◆ Item 13: This asks whether you are filing your return for the first time ever.
- ◆ Items 14 to 22: Transfer the appropriate figures from the appropriate schedules as indicated.
- ◆ Items 23 to 40: Transfer the appropriate figures from Schedule G.
- ◆ Item 42: Here mention the *number* of documents attached.

## **♦** Verification

Fill up the required information in the Verification. Strike out whatever is not applicable. Please ensure that the verification has been signed before furnishing the return. Write the designation of the person signing the return, which may be an authorised Person / Guardian / Karta of HUF/ Member of HUF/ Managing Director/ Director/ Principal/ Officer/ Managing Partner/ Partner/ Chief Executive Officer, as specified in section 140.

Sheet 1 will be returned to you duly stamped as acknowledgement of the return filed. This acknowledgement will be deemed to be an acceptance of the return and no separate intimation shall be given unless any tax is found to be payable by you, or refund is due to you.