FORM ITR-5	INDIAN INCOME TAX RETURN [For firms, AOPs and BOIs] (Please see Rule 12 of the Income-tax Rules,1962) (Also see attached instructions)	Assessment Year 2 0 1 3 - 1 4

Part A-GEN GENERAL

PERSONAL INFORMATION

Name			PAN
Is there any change in the name? If yes, please furnish the old name			
Flat/Door/Block No	Name of Premises/Building/Village		Date of formation *(DDMMYYYY)*
Road/Street/Post Office	Area/Locality		Status (*firm-1, local authority-2, cooperative bank-3, other cooperative society-4, LLP-5, any other AOP/BOI artificial juridical person-6)* ☐
Town/City/District	State Country	Pin code	Income Tax Ward/Circle
Office Phone Number with STD code/ Mobile No. 1		Mobile No. 2	
Email Address -1			
Email Address -2			

FILING STATUS

Return filed *(Tick)[Please see instruction number-6]* ☐Before due date -139(1) ☐ After due date -139(4) ☐ Revised Return- 139(5)
OR In response to notice ☐ 139(9)- Defective ☐ 142(1) ☐ 148 ☐ 153A ☐ 153C OR ☐ 92CD

If revised/in response to notice for Defective, then enter Receipt No and Date of filing original return(DD/MM/YYYY)		/ /

Residential Status *(Tick)* ☑ ☐ Resident ☐ Non-Resident

Whether any income included in total income for which claim u/s 90/90A/91 has been made*[applicable only in case of resident]* ☐ Yes ☐ No
[If yes, ensure to fill Schedule FSI and Schedule TR]

In the case of non-resident, is there a permanent establishment (PE) in India *(Tick)* ☑ ☐ Yes ☐ No

Whether this return is being filed by a representative assessee? *(Tick)* ☑ ☐ Yes ☐ No
If yes, please furnish following information -

(a)	Name of the representative
(b)	Address of the representative
(c)	Permanent Account Number (PAN) of the representative

For Office Use Only	*Receipt No* *Date* *Seal and Signature of receiving official*

AUDIT INFORMATION	a	Whether liable to maintain accounts as per section 44AA? *(Tick)* ☑ ☐ Yes ☐ No	
	b	Whether liable for audit under section 44AB? *(Tick)* ☑ ☐ Yes ☐ No	
	c	If (b) is Yes, whether the accounts have been audited by an accountant? *(Tick)* ☑ ☐ Yes ☐ No If Yes, furnish the following information-	
	(i)	Date of furnishing of the audit report (DD/MM/YYYY) / /	
	(ii)	Name of the auditor signing the tax audit report	
	(iii)	Membership no. of the auditor	
	(iv)	Name of the auditor (proprietorship/ firm)	
	(v)	Permanent Account Number (PAN) of the auditor (proprietorship/ firm)	
	(vi)	Date of audit report	
	d	If liable to furnish other audit report, mention the date of furnishing of the audit report? *(DD/MM/YY) (Please see Instruction 6(ii))*	
		92E	115JC

PARTNERS/ MEMBERS INFORMATION	A	Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI *(Tick)* ☑ ☐Yes ☐ No (In case of societies and cooperative banks give details of Managing Committee)
	B	Is any member of the AOP/BOI a foreign company? *(Tick)* ☑ ☐ Yes ☐ No
	C	If Yes, mention the percentage of share of the foreign company in the AOP/BOI ☐☐
	D	Whether total income of any member of the AOP/BOI (excluding his share from such association or body) exceeds the maximum amount which is not chargeable to tax in the case of that member? *(Tick)* ☑ ☐ Yes ☐ No
	E	Particulars of persons who were partners/ members in the firm/AOP/BOI on 31st day of March, 2013

S.No.	Name and Address	Percentage of share (if determinate)	PAN	Status *(see instruction no. 6)*

NATURE OF BUSINESS

Nature of business or profession, if more than one business or profession indicate the three main activities/ products

S.No.	Code *[Please see instruction No.7(i)]*	Description
(i)		
(ii)		
(iii)		

Part A-BS **BALANCE SHEET AS ON 31ST DAY OF MARCH, 2013** *(fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)*

SOURCES OF FUNDS					
A	Sources of Funds				
	1	Partners' / members' fund			
		a	Partners' / members' capital		a
		b	Reserves and Surplus		
			i	Revaluation Reserve	bi

			ii	Capital Reserve	bii		
			iii	Statutory Reserve	biii		
			iv	Any other Reserve	biv		
			v	Credit balance of Profit and loss account	bv		
			vi	Total (bi + bii + biii + biv + bv)		bvi	
		c		Total partners'/ members' fund (a + bvi)		1c	
	2			Loan funds			
		a		Secured loans			
			i	Foreign Currency Loans	ai		
			ii	Rupee Loans			
				A From Banks	iiA		
				B From others	iiB		
				C Total (iiA + iiB)	iiC		
			iii	Total secured loans (ai + iiC)		aiii	
		b		Unsecured loans (including deposits)			
			i	Foreign Currency Loans	bi		
			ii	Rupee Loans			
				A From Banks	iiA		
				B From persons specified in section 40A(2)(b) of the I. T. Act	iiB		
				C From others	iiC		
				D Total Rupee Loans (iiA + iiB + iiC)	iiD		
			iii	Total unsecured loans (bi + iiD)		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	
APPLICATION OF FUNDS	B			Application of funds			
	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	Investment in property	i		
			ii	Equity instruments			
				A Listed equities	iiA		
				B Unlisted equities	iiB		
				C Total	iiC		
			iii	Preference shares	iii		
			iv	Government or trust securities	iv		
			v	Debenture or bonds	v		
			vi	Mutual funds	vi		
			vii	Others	vii		
			viii	Total Long-term investments (i + iiC + iii + iv + v + vi + vii)		aviii	
		b		Short-term investments			

i	Equity instruments				
A	Listed equities	iA			
B	Unlisted equities	iB			
C	Total	iC			
ii	Preference shares	ii			
iii	Government or trust securities	iii			
iv	Debenture or bonds	iv			
v	Mutual funds	v			
vi	Others	vi			
vii	Total Short-term investments (iC + ii + iii + iv + v + vi)			bvii	
c	Total investments (aviii + bvii)			2c	
3	Current assets, loans and advances				
a	Current assets				
i	Inventories				
A	Raw materials	iA			
B	Work-in-progress	iB			
C	Finished goods	iC			
D	Stock-in-trade (in respect of goods acquired for trading)	iD			
E	Stores/consumables including packing material	iE			
F	Loose tools	iF			
G	Others	iG			
H	Total (iA + iB + iC + iD + iE + iF + iG)			iH	
ii	Sundry Debtors				
A	Outstanding for more than one year	iiA			
B	Others	iiB			
C	Total Sundry Debtors			iiC	
iii	Cash and bank balances				
A	Balance with banks	iiiA			
B	Cash-in-hand	iiiB			
C	Others	iiiC			
D	Total Cash and cash equivalents (iiiA + iiiB + iiiC)			iiiD	
iv	Other Current Assets			aiv	
v	Total current assets (iH +iiC + iiiD + 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 corporate and others	bii			
iii	Balance with Revenue Authorities	biii			
iv	Total (bi + bii + biii)			biv	
v	Loans and advances included in biv which is				
a	for the purpose of business or profession	va			
b	not for the purpose of business or profession	vb			
c	Total (av + biv)			3c	
d	Current liabilities and provisions				
i	Current liabilities				
A	Sundry Creditors				
1	Outstanding for more than one year	1			
2	Others	2			
3	Total (1 + 2)	A3			
B	Liability for leased assets	iB			

C	Interest Accrued and due on borrowings	iC			
D	Interest accrued but not due on borrowings	iD			
E	Income received in advance	iE			
F	Other payables	iF			
G	Total (A3 + iB + iC + iD + iE + iF)			iG	
ii	Provisions				
A	Provision for Income Tax	iiA			
B	Provision for Wealth Tax	iiB			
C	Provision for Leave encashment/Superannuation/Gratuity	iiC			
D	Other Provisions	iiD			
E	Total (iiA + iiB-+ iiC + iiD)			iiE	
iii	Total (iE + iiE)			diii	
e	Net current assets (3c – diii)			3e	
4 a	Miscellaneous expenditure not written off or adjusted	4a			
b	Deferred tax asset	4b			
c	Debit balance in 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

C	In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31st day of March, 2013, in respect of business or profession		
1	Amount of total sundry debtors	C1	
2	Amount of total sundry creditors	C2	
3	Amount of total stock-in-trade	C3	
4	Amount of the cash balance	C4	

Part A-P& L **Profit and Loss Account for the financial year 2013-14** *(fill items 1 to 52 in a case where regular books of accounts are maintained, otherwise fill item 53)*

CREDITS TO PROFIT AND LOSS ACCOUNT

1	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			
vi	Total (i + ii + iiic)			Aiv	
B	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	Any other duty, tax and cess	iv			
v	Total (i + ii + iii + iv)			Bv	
C	Total Revenue from operations (Aiv + Bv)			1C	
2	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	Profit on account of currency fluctuation	viii			
		ix	Agricultural income	ix			
		x	Any other income *(specify nature and amount)*				
			a	xa			
			b	xb			
			c Total (xa + xb)	xc			
		xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xc)			2xi	
	3	Closing Stock					
		i	Raw material	3i			
		ii	Work-in-progress	3ii			
		iii	Finished goods	3iii			
		Total (3i + 3ii + 3iii)				3iv	
	4	Total of credits to profit and loss account (1 + 2xi + 3iv)				4	
DEBITS TO PROFIT AND LOSS ACCOUNT	5	Opening Stock					
		i	Raw material	5i			
		ii	Work-in-progress	5ii			
		iii	Finished goods	5iii			
		iv	Total (5i + 5ii + 5iii)			5iv	
	6	Purchases (net of refunds and duty or tax, if any)				6	
	7	Duties and taxes, paid or payable, in respect of goods and services purchased					
		i	Custom duty	7i			
		ii	Counter veiling duty	7ii			
		iii	Special additional duty	7iii			
		iv	Union excise duty	7iv			
		v	Service tax	7v			
		vi	VAT/ Sales tax	7vi			
		vii	Any other tax, paid or payable	7vii			
		viii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii)			7viii	
	8	Freight				8	
	9	Consumption of stores and spare parts				9	
	10	Power and fuel				10	
	11	Rents				11	
	12	Repairs to building				12	
	13	Repairs to machinery				13	
	14	Compensation to employees					
		i	Salaries and wages	14i			
		ii	Bonus	14ii			
		iii	Reimbursement of medical expenses	14iii			
		iv	Leave encashment	14iv			
		v	Leave travel benefits	14v			
		vi	Contribution to approved superannuation fund	14vi			
		vii	Contribution to recognised provident fund	14vii			
		viii	Contribution to recognised gratuity fund	14viii			
		ix	Contribution to any other fund	14ix			
		x	Any other benefit to employees in respect of which an expenditure has been incurred	14x			
		xi	Total compensation to employees (14i + 14ii + 14iii + 14iv + 14v + 14vi + 14vii + 14viii + 14ix + 14x)			14xi	
		xii	Whether any compensation, included in 14xi, paid to non-residents	xiia	Yes / No		
			If Yes, amount paid to non-residents	xiib			

15	**Insurance**					
	i	**Medical Insurance**	**15i**			
	ii	**Life Insurance**	**15ii**			
	iii	**Keyman's Insurance**	**15iii**			
	iv	**Other Insurance including factory, office, car, goods, etc.**	**15iv**			
	v	**Total expenditure on insurance (15i + 15ii + 15iii + 15iv)**			**15v**	
16	**Workmen and staff welfare expenses**				**16**	
17	**Entertainment**				**17**	
18	**Hospitality**				**18**	
19	**Conference**				**19**	
20	**Sales promotion including publicity (other than advertisement)**				**20**	
21	**Advertisement**				**21**	
22	**Commission**					
	i	**To non-resident other than a company or a foreign company**	**i**			
	ii	**To others**	**ii**			
	iii	**Total (i + ii)**			**22iii**	
23	**Royalty**					
	i	**To non-resident other than a company or a foreign company**	**i**			
	ii	**To others**	**ii**			
	iii	**Total (i + ii)**			**23iii**	
24	**Professional / Consultancy fees / Fee for technical services**					
	i	**To non-resident other than a company or a foreign company**	**i**			
	ii	**To others**	**ii**			
	iii	**Total (i + ii)**			**24iii**	
25	**Hotel, boarding and Lodging**				**25**	
26	**Traveling expenses other than on foreign traveling**				**26**	
27	**Foreign travelling expenses**				**27**	
28	**Conveyance expenses**				**28**	
29	**Telephone expenses**				**29**	
30	**Guest House expenses**				**30**	
31	**Club expenses**				**31**	
32	**Festival celebration expenses**				**32**	
33	**Scholarship**				**33**	
34	**Gift**				**34**	
35	**Donation**				**35**	
36	**Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)**					
	i	**Union excise duty**	**36i**			
	ii	**Service tax**	**36ii**			
	iii	**VAT/ Sales tax**	**36iii**			
	iv	**Cess**	**36iv**			
	v	**Any other rate, tax, duty or cess incl STT**	**36v**			
	vi	**Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v)**			**36vi**	
37	**Audit fee**				**37**	
38	**Other expenses** ***(specify nature and amount)***					
	i		**i**			
	ii		**ii**			
	iii	**Total (i + ii)**			**38iii**	
39	**Bad debts** ***(specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)***					
	i		**39i**			

	ii		39ii	
	iii		39iii	
	iv	Others (more than Rs. 1 lakh) where PAN is not available	39iv	
	v	Others (amounts less than Rs. 1 lakh)	39v	
	vi	Total Bad Debt (39i + 39ii + 39iii + 39iv + 39v)	39vi	
40		Provision for bad and doubtful debts	40	
41		Other provisions	41	
42		Profit before interest, depreciation and taxes [4 – (5iv + 6 + 7viii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36vi + 37 + 38iii + 39vi + 40 + 41)]	42	
43		Interest		
	i	To non-resident other than a company or a foreign company	i	
	ii	To others	ii	
	iii	Total (i + ii)	43iii	
44		Depreciation	44	
45		Profit before taxes (42 – 43iii – 44)	45	

PROVISIONS FOR TAX AND APPROPRIATIONS

46	Provision for current tax	46	
47	Provision for Deferred Tax and deferred liability	47	
48	Profit after tax (45 - 46 - 47)	48	
49	Balance brought forward from previous year	49	
50	Amount available for appropriation (48 + 49)	50	
51	Transferred to reserves and surplus	51	
52	Balance carried to balance sheet in partner’s account (50 –51)	52	

NO ACCOUNT CASE

53		In a case where regular books of account of business or profession are not maintained, furnish the following information for previous year 2012-13 in respect of business or profession		
	a	Gross receipts	53a	
	b	Gross profit	53b	
	c	Expenses	53c	
	d	Net profit	53d	

Part A- OI **Other Information** *(optional in a case not liable for audit under section 44AB)*

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		
3		Effect on the profit because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A	3	
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 (if Yes write 1, and if No write 2)		☐
	d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A	4d	
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, 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:-		
	a	Premium paid for insurance against risk of damage or destruction of stocks or store	6a	

	b	Premium paid for insurance on the health of employees	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.	6c			
	d	Any amount of interest paid in respect of borrowed capital	6d			
	e	Amount of discount on a zero-coupon bond	6e			
	f	Amount of contributions to a recognised provident fund	6f			
	g	Amount of contributions to an approved superannuation fund	6g			
	h	Amount of contributions to an approved gratuity fund	6h			
	i	Amount of contributions to any other fund	6i			
	j	Amount of bad and doubtful debts	6j			
	k	Provision for bad and doubtful debts	6k			
	l	Amount transferred to any special reserve	6l			
	m	Expenditure for the purposes of promoting family planning amongst employees	6m			
	n	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 credited to the employees account on or before the due date	6n			
	o	Any other disallowance	6o			
	p	Total amount disallowable under section 36 (total of 6a to 6o)			6p	
	q	Total number of employees employed *(mandatory in case the assessee has recognized Provident Fund)*				
		i deployed in India	i			
		ii deployed outside India	ii			
		iii Total	iii			
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37					
	a	Expenditure of personal nature;	7a			
	b	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	7b			
	c	Expenditure by way of penalty or fine for violation of any law for the time being in force;	7c			
	d	Any other penalty or fine;	7d			
	e	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	7e			
	f	Amount of any liability of a contingent nature	7f			
	g	Any other amount not allowable under section 37	7g			
	h	Total amount disallowable under section 37(total of 7a to 7g)			7h	
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), 40(a)(ia) and 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Aa			
		b Amount of tax or rate levied or assessed on the basis of profits	Ab			
		c Amount paid as wealth tax	Ac			
		d Amount of interest, salary, bonus, commission or remuneration paid to any partner or member	Ad			
		e Any other disallowance	Ae			
		f Total amount disallowable under section 40(total of Aa to Ae)			8Af	
	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 disallowable under section 40A(3) – 100% disallowance	9b			

	c	Provision for payment of gratuity	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;	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			
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank	10e			
	f	Any sum payable towards leave encashment	10f			
	g	Total amount allowable under section 43B (total of 10a to 10f)			10g	
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			
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank	11e			
	f	Any sum payable towards leave encashment	11f			
	g	Total amount disallowable under Section 43B(total of 11a to 11f)			11g	
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	Any other tax	12d			
	e	Total amount outstanding (total of 12a to 12d)			12e	
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC				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	

Part A – QD **Quantitative details** *(optional in a case not 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**	

Part B - TI **Computation of total income**

TOTAL INCOME

1	**Income from house property** *(4c of Schedule-HP) (enter nil if loss)*			**1**	
2	**Profits and gains from business or profession**				
	i	**Profits and gains from business other than speculative business and specified business** *(A37 of Schedule-BP) (enter nil if loss)*	**2i**		
	ii	**Profits and gains from speculative business** *(B41 of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)*	**2ii**		
	iii	**Profits and gains from specified business** *(C47 of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)*	**2iii**		
	iv	**Total (2i + 2ii + 2iii)** *(enter nil, if loss and carry this figure of loss to Schedule CYLA)*		**2iv**	
3	**Capital gains**				
	a	**Short term**			
		i **Short-term (under section 111A)** *(A2a + A3e of Schedule-CG)*	**3ai**		
		ii **Short-term (others)** *(A7-A2a-A3e of Schedule-CG)*	**3aii**		
		iii **Total Short term (3ai + 3aii)**	**3aiii**		
	b	**Long term**			
		i **Long-term with indexation** ***[****(B7-B4e-B5) of Schedule-CG]*	**3bi**		
		ii **Long-term without indexation** *(B4e+ B5 of Schedule-CG)*	**3bii**		
		iii **Total Long term (3bi+3bii)** *(enter nil if loss and take the figure to schedule CFL)*	**3biii**		
	c	**Total Capital gains (3aiii + 3biii)** *(take the figure adjusted to Schedule CYLA)(In case of negative figure enter nil and take the figure under respective head to schedule CFL)*		**3c**	
4	**Income from other sources**				
	a	**from sources other than from owning race horses and winning from Lottery etc.** *(1g of Schedule OS)*	**4a**		
	b	**winnings from lotteries, crossword puzzles, races, games, gambling, betting etc***. (2 of Schedule OS)*	**4b**		
	c	**from owning race horses** *(4c of Schedule OS) (enter nil if loss)*	**4c**		
	d	**Total (4a + 4b + 4c) (***enter nil if loss)*		**4d**	
5	**Total (1 + 2iv + 3c +4d)**			**5**	
6	**Losses of current year to be set off against 5** *(total of 2ix,3ix and 4ix of Schedule CYLA)*			**6**	
7	**Balance after set off current year losses (5 – 6)** *(also total of column 5 of schedule CYLA + 4b)*			**7**	
8	**Brought forward losses to be set off losses against 7** *(total of 2ix, 3ix and 4ix of Schedule BFLA)*			**8**	
9	**Gross Total income (7 – 8)** *(also 5x of Schedule BFLA + 4b)*			**9**	
10	**Income chargeable to tax at special rate under section 111A, 112 etc. included in 9**			**10**	
11	**Deductions under Chapter VI-A** *(k of Schedule VIA and limited to 9-10)*			**11**	
12	**Total income (9 – 11)**			**12**	
13	**Income chargeable to tax at special rates (total of (i) of schedule SI)**			**13**	

14	**Net agricultural income/ any other income for rate purpose** *(4 of Schedule EI)*	14	
15	**Aggregate income (12 – 13 + 14)** *[applicable if (12-13) exceeds maximum amount not chargeable to tax]*	15	
16	**Losses of current year to be carried forward** *(total of xi of Schedule CFL)*	16	
17	**Deemed total income under section 115JC** *(3 of Schedule AMT)*	17	

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	**Education Cess on 1a above**		1b	
		c	**Total Tax Payable**		1c	
	2		**Tax payable on total income**			
		a	**Tax at normal rates on 15 of Part B-TI**	2a		
		b	**Tax at special rates** *(total of (ii) of Schedule-SI)*	2b		
		c	**Rebate on agricultural income** *[applicable if (12-13) of Part B-TI exceeds maximum amount not chargeable to tax]*	2c		
		d	**Tax Payable on total income (2a+2b -2c))**		2d	
	3		**Education cess, including secondary and higher education cess on 2d**		3	
	4		**Gross tax liability (2d + 3)**		4	
	5		**Gross tax payable (higher of 4 or 1c)**		5	
	6		**Credit under section 115JD of tax paid in earlier years (if 4 is more than 1c) (5 of Schedule AMTC)**		6	
	7		**Tax payable after credit under section 115JD (5-6)**		7	
	8		**Tax relief**			
		a	**Section 90/90A (total of 1B1** ***of Schedule TR*****)**	8a		
		b	**Section 91(total of 1B2** ***of Schedule TR*****)**	8b		
		c	**Total (8a + 8b)**		8c	
	9		**Net tax liability (7 – 8c)**		9	
	10		**Interest payable**			
		a	**For default in furnishing the return (section 234A)**	10a		
		b	**For default in payment of advance tax (section 234B)**	10b		
		c	**For deferment of advance tax (section 234C)**	10c		
		d	**Total Interest Payable (10a+10b+10c)**		10d	
	11		**Aggregate liability (9 + 10d)**		11	
TAXES PAID	12		**Taxes Paid**			
		a	**Advance Tax** *(from Schedule-IT)*	12a		
		b	**TDS** *(total of column7 of Schedule-TDS)*	12b		
		c	**TCS** *(total of column **5** of Schedule-TCS)*	12c		
		d	**Self-Assessment Tax** *(from Schedule-IT)*	12d		
		e	**Total Taxes Paid (12a+12b+12c+12d)**		12e	
	13		**Amount payable** ***(Enter if 11 is greater than 12e, else enter 0)***		13	
	14		**Refund** ***(If 12e is greater than 11) (give bank account details in Schedule BA)***		14	

Schedule BA **Please furnish the following information**

1	**Enter your bank account number** ***(mandatory in all cases and for direct deposit of refund into bank, the number should be 11 digits or more)***	
2	**Do you want your refund by ☐ cheque, or ☐ deposited directly into your bank account?** ***(tick as applicable ☑)***	
3	**Give additional details of your bank account**	
IFSC Code		**Type of Account** ***(tick as applicable ☑)*** ☐ **Cash credit** ☐ **Current** ☐ **Savings**

Do you have,- **(i) any asset (including financial interest in any entity) located outside India or** **(ii) signing authority in any account located outside India?** ***[applicable only in case of a resident]*** ***[Ensure Schedule FA is filed up if the answer is Yes]***	☐ **Yes** ☐**No**

VERIFICATION

I, ____(full name in block letters), son/ daughter of ____, holding permanent account number _______________________ solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2013-14. I further declare that I am making this return in my capacity as ____________ and I am also competent to make this return and verify it.

Place **Date** **Sign here ➔**

Schedule HP **Details of Income from House Property** *(Please refer instructions)*

HOUSE PROPERTY

1	**Address of property 1**	**Town/ City**	**State**	**PIN Code**	
	Is the property co-owned? ☐ **Yes** ☐ **No** **(if "YES" please enter following details)**				
	Assessee's percentage of share in the property ☐				
	Name of Co-owner(s)	**PAN of Co-owner (s) (optional)**	**Percentage Share in Property**		
	I				
	II				
	(Tick) ☑ if **let out** ☐	**Name of Tenant**	**PAN of Tenant (optional)**		
	a	**Annual letable value or rent received or receivable** *(higher of the two, if let out for whole of the year, lower of the two if let out for part of the year)*		**1a**	
	b	**The amount of rent which cannot be realized**	**1b**		
	c	**Tax paid to local authorities**	**1c**		
	d	**Total (1b + 1c)**	**1d**		
	e	**Annual value (1a – 1d)**		**1e**	
	f	**30% of 1e**	**1f**		
	g	**Interest payable on borrowed capital**	**1g**		
	h	**Total (1f + 1g)**		**1h**	
	i	**Income from house property 1 (1e – 1h)**		**1i**	
2	**Address of property 2**	**Town/ City**	**State**	**PIN Code**	
	Is the property co-owned? ☐ **Yes** ☐ **No** **(if "YES" please enter following details)**				
	Assessee's percentage of share in the property ☐				
	Name of Co-owner(s)	**PAN of Co-owner (s) (optional)**	**Percentage Share in Property**		
	I				
	II				
	(Tick) ☑ if **let out** ☐	**Name of Tenant**	**PAN of Tenant (optional)**		
	a	**Annual letable value or rent received or receivable** *(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)*		**2a**	
	b	**The amount of rent which cannot be realized**	**2b**		
	c	**Tax paid to local authorities**	**2c**		
	d	**Total (2b + 2c)**	**2d**		
	e	**Annual value (2a – 2d)**		**2e**	
	f	**30% of 2e**	**2f**		
	g	**Interest payable on borrowed capital**	**2g**		
	h	**Total (2f + 2g)**		**2h**	
	i	**Income from house property 2 (2e – 2h)**		**2i**	
3	**Address of property 3**	**Town/ City**	**State**	**PIN Code**	
	Is the property co-owned? ☐ **Yes** ☐ **No** **(if "YES" please enter following details)**				

	Assessee's percentage of share in the property			
	Name of Co-owner(s)	PAN of Co-owner (s) (optional)	Percentage Share in Property	
	I			
	II			
	(Tick) ☑ if let out ☐	Name of Tenant	PAN of Tenant (optional)	
a	Annual letable value or rent received or receivable *(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)*		3a	
b	The amount of rent which cannot be realized	3b		
c	Tax paid to local authorities	3c		
d	Total (3b + 3c)	3d		
e	Annual value (3a – 3d)		3e	
f	30% of 3e	3f		
g	Interest payable on borrowed capital	3g		
h	Total (3f + 3g)		3h	
i	Income from house property 3 (3e – 3h)		3i	
4	Income under the head "Income from house property"			
a	Rent of earlier years realized under section 25A/AA		4a	
b	Arrears of rent received during the year under section 25B after deducting 30%		4b	
c	Total (4a + 4b + 1i + 2i + 3i)		4c	

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 45 or item 53d of Part A-P&L)		1	
2a		Net profit or loss from speculative business included in 1	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	3		
4		Profit or loss included in 1, which is referred to in section 44AD/44AE/44AF/44B/44BB/44BBA/44BBB/ 44D/44DA Chapter-XII-G/ First Schedule of Income-tax Act	4		
5		Income credited to Profit and Loss account (included in 1)which is exempt			
	a	share of income from firm(s)	5a		
	b	Share of income from AOP/ BOI	5b		
	c	Any other exempt income	5c		
	d	Total exempt income	5d		
6		Balance (1– 2a-2b – 3 – 4 – 5d)		6	
7		Expenses debited to profit and loss account considered under other heads of income	7		
8		Expenses debited to profit and loss account which relate to exempt income	8		
9		Total (7 + 8)	9		
10		Adjusted profit or loss (6+9)		10	
11		Depreciation debited to profit and loss account		11	
12		Depreciation allowable under Income-tax Act			
	i	Depreciation allowable under section 32(1)(ii) *(column 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 (6p of Part-OI)	14		
15		Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7h of Part-OI)	15		
16		Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Af of Part-OI)	16		

17	**Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part-OI)**	17	
18	**Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11g of Part-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 33AB/33ABA/35ABB/ 72A/80HHD/80-IA**	21	
22	**Any other item or items of addition under section 28 to 44DA**	22	
23	**Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)**	23	
24	**Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23)**	**24**	
25	**Deduction allowable under section 32(1)(iii)**	25	
26	**Amount of deduction under section 35 in excess of the amount debited to profit and loss account** *(item vii(4) of Schedule ESR)*	26	
27	**Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8Bof Part-OI)**	27	
28	**Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of Part-OI)**	28	
29	**Deduction under section 35AC**		
	a **Amount, if any, debited to profit and loss account**	29a	
	b **Amount allowable as deduction**	29b	
	c **Excess amount allowable as deduction (29b – 29a)**	29c	
30	**Any other amount allowable as deduction**	30	
31	**Total (25 + 26 + 27+28 +29c +30)**	**31**	
32	**Income (13 + 24 – 31)**	**32**	
33	**Profits and gains of business or profession deemed to be under -**		
	i **Section 44AD**	33i	
	ii **Section 44AE**	33ii	
	iii **Section 44AF**	33iii	
	iv **Section 44B**	33iv	
	v **Section 44BB**	33v	
	vi **Section 44BBA**	33vi	
	vii **Section 44BBB**	33vii	
	viii **Section 44D**	33 viii	
	ix **Section 44DA**	33ix	
	x **Chapter-XII-G**	33 x	
	xi **First Schedule of Income-tax Act**	33xi	
	xii **Total (33i to 33xi)**	**33xii**	
34	**Profit or loss before deduction under section 10A/10AA (32 + 33x)**	**34**	
35	**Deductions under section-**		
	i **10A** *(e of Schedule-10A)*	35i	
	ii **10AA** *(e of Schedule-10AA)*	35ii	
	iii **Total (35i + 35ii)**	**35iii**	
36	**Net profit or loss from business or profession other than speculative business and specified business (34 – 35iii)**	**36**	
37	**Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 7C, if applicable** *(If rule 7A, 7B or 7C is not applicable, enter same figure as in 36)*	**A37**	
B	**Computation of income from speculative business**		
38	**Net profit or loss from speculative business as per profit or loss account**	**38**	

	39	Additions in accordance with section 28 to 44DA	39	
	40	Deductions in accordance with section 28 to 44DA	40	
	41	Profit or loss from speculative business (38+39-40)	B41	
C	Computation of income from specified business			
	42	Net profit or loss from specified business as per profit or loss account	42	
	43	Additions in accordance with section 28 to 44DA	43	
	44	Deductions in accordance with section 28 to 44DA *(other than deduction u/s 35AD)*	44	
	45	Profit or loss from specified business (42+43-44)	45	
	46	Deductions in accordance with section 35AD	46	
	47	Profit or loss from specified business (45-46)	C47	
D	Income chargeable under the head 'Profits and gains' (A37+B41+C47)		D	

Schedule DPM **Depreciation on Plant and Machinery**

DEPRECIATION ON PLANT AND MACHINERY

1	Block of assets	Plant and machinery						
2	Rate (%)	15	30	40	50	60	80	100
		(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 in negative)*							
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	Total depreciation* (10+11+12+13)							
15	Expenditure incurred in connection with transfer of asset/ assets							
16	Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -15) *(enter negative only if block ceases to exist)*							
17	Written down value on the last day of previous year* (6+ 9 -14) *(enter 0 if result is negative)*							

Schedule DOA **Depreciation on other assets**

DEPRECIATION ON OTHER ASSETS

1	Block of assets	Building			Furniture and fittings	Intangible assets	Ships
2	Rate (%)	5	10	100	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
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 in negative)*						
	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	**Total depreciation* (10+11+12+13)**						
	15	**Expenditure incurred in connection with transfer of asset/ assets**						
	16	**Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -15)** *(enter negative only if block ceases to exist)*						
	17	**Written down value on the last day of previous year* (6+ 9 -14)** *(enter 0 if result is negative)*						

Schedule DEP **Summary of depreciation on assets**

SUMMARY OF DEPRECIATION ON ASSETS	1	**Plant and machinery**				
		a	**Block entitled for depreciation @ 15 per cent** *(Schedule DPM - 14 i)*	1a		
		b	**Block entitled for depreciation @ 30 per cent** *(Schedule DPM - 14 ii)*	1b		
		c	**Block entitled for depreciation @ 40 per cent** *(Schedule DPM - 14 iii)*	1c		
		d	**Block entitled for depreciation @ 50 per cent** *(Schedule DPM - 14 iv)*	1d		
		e	**Block entitled for depreciation @ 60 per cent** *(Schedule DPM - 14 v)*	1e		
		f	**Block entitled for depreciation @ 80 per cent** *(Schedule DPM – 14 vi)*	1f		
		g	**Block entitled for depreciation @ 100 per cent** *(Schedule DPM - 14 vii)*	1g		
		h	**Total depreciation on plant and machinery (1a + 1b + 1c + 1d+ 1e + 1f + 1g)**		**1h**	
	2	**Building**				
		a	**Block entitled for depreciation @ 5 per cent** *(Schedule DOA- 14i)*	2a		
		b	**Block entitled for depreciation @ 10 per cent** *(Schedule DOA- 14ii)*	2b		
		c	**Block entitled for depreciation @ 100 per cent** *(Schedule DOA- 14iii)*	2c		
		d	**Total depreciation on building (total of 2a + 2b + 2c)**		**2d**	
	3	**Furniture and fittings***(Schedule DOA- 14 iv)*			**3**	
	4	**Intangible assets** *(Schedule DOA- 14 v)*			**4**	
	5	**Ships** *(Schedule DOA- 14 vi)*			**5**	
	6	**Total depreciation (1h+2d+3+4+5)**			**6**	

Schedule DCG **Deemed Capital Gains on sale of depreciable assets**

1	**Plant and machinery**				
	a	**Block entitled for depreciation @ 15 per cent** *(Schedule DPM - 16i)*	1a		
	b	**Block entitled for depreciation @ 30 per cent** *(Schedule DPM – 16ii)*	1b		
	c	**Block entitled for depreciation @ 40 per cent***(Schedule DPM - 16iii)*	1c		
	d	**Block entitled for depreciation @ 50 per cent** *(Schedule DPM - 16iv)*	1d		
	e	**Block entitled for depreciation @ 60 per cent** *(Schedule DPM – 16v)*	1e		
	f	**Block entitled for depreciation @ 80 per cent** *(Schedule DPM – 16vi)*	1f		

	g	**Block entitled for depreciation @ 100 per cent** *(Schedule DPM – 16vii)*	**1g**			
	h	**Total (1a +1b + 1c + 1d + 1e + 1f + 1g)**			**1h**	
2	**Building**					
	a	**Block entitled for depreciation @ 5 per cent** *(Schedule DOA- 16i)*	**2a**			
	b	**Block entitled for depreciation @ 10 per cent** *(Schedule DOA- 16ii)*	**2b**			
	c	**Block entitled for depreciation @ 100 per cent** *(Schedule DOA- 16iii)*	**2c**			
	d	**Total (2a + 2b + 2c)**			**2d**	
3	**Furniture and fittings** *(Schedule DOA- 16iv)*				**3**	
4	**Intangible assets** *(Schedule DOA- 16v)*				**4**	
5	**Ships** *(Schedule DOA- 16vi)*				**5**	
6	**Total (1h+2d+3+4+5)**				**6**	

Schedule ESR **Deduction under section 35**

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)(iii)			
iv	35(1)(iv)			
v	35(2AA)			
vi	35(2AB)			
vii	total			

Schedule CG **Capital Gains**

CAPITAL GAINS

A	**Short-term capital gain**						
	1	**From slump sale**					
		a	**Full value of consideration**	**1a**			
		b	**Net worth of the under taking or division**	**1b**			
		c	**Short term capital gains from slump sale**	**1c**			
		d	**Deduction under sections 54D/54G/54GA**	**1d**			
		e	**Net short term capital gains from slump sale (1c – 1d)**			**1e**	
	2	**In case of NON-RESIDENT to which first proviso to section 48 is applicable**					
		From assets (shares/units) where section 111A is applicable (STT paid)				**2a**	
		From assets where section 111A is not applicable				**2b**	
	3	**From assets (shares/units) in the case of others where section 111A is applicable (STT paid)**					
		a	**Full value of consideration**	**3a**			
		b	**Deductions under section 48**				
			i **Cost of acquisition**	**bi**			
			ii **Cost of Improvement**	**bii**			
			iii **Expenditure on transfer**	**biii**			
			iv **Total (i + ii + iii)**	**biv**			
		c	**Balance (3a – biv)**	**3c**			
		d	**Loss, if any, to be ignored under section 94(7) or 94(8) (Enter positive value only)**	**3d**			
		e	**Short-term capital gain (3c +3d)**			**A3e**	
	4	**From assets in case of others where section 111A is not applicable**					
		a	**Full value of consideration**	**4a**			
		b	**Deductions under section 48**				
			i **Cost of acquisition**	**bi**			
			ii **Cost of Improvement**	**bii**			
			iii **Expenditure on transfer**	**biii**			
			iv **Total (i + ii + iii)**	**biv**			
		c	**Balance (4a – biv)**	**4c**			
		d	**Loss, if any, to be ignored under section 94(7) or 94(8) (Enter positive value only)**	**4d**			

		e	Deduction under section 54D/54G/54GA	4e			
		f	Short-term capital gain (4c + 4d – 4e)			4f	
	5	Deemed short term capital gain on depreciable assets (6 of Schedule – DCG)				A5	
	6	Amount deemed to be short term capital gains under sections 54D/54G/ 54GA				A6	
	7	Total short term capital gain (1e + 2a + 2b + A3e + 4f + A5 + A6)				A7	
B	Long term capital gain						
	1	From slump sale					
		a	Full value of consideration	1a			
		b	Net worth of the under taking or division	1b			
		c	Long term capital gains from slump sale	1c			
		d	Deduction under sections 54D/54EC/54G/54GA	1d			
		e	Net long term capital gain from slump sale (1c – 1d)			1e	
	2	From asset in case of non-resident to which first proviso to section 48 is applicable				2	
	3	From asset in the case other where proviso under section 112(1) is not applicable					
		a	Full value of consideration	3a			
		b	Deductions under section 48				
		i	Cost of acquisition after indexation	bi			
		ii	Cost of improvement after indexation	bii			
		iii	Expenditure on transfer	biii			
		iv	Total (bi + bii +biii)	biv			
		c	Balance (3a – biv)	3c			
		d	Deduction under sections 54D/54EC/54G/54GA	3d			
		e	Net balance (3c – 3d)			B3e	
	4	From asset where proviso under section 112(1) is applicable (without indexation)					
		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 on transfer	biii			
		iv	Total (bi + bii +biii)	biv			
		c	Balance (4a – biv)	4c			
		d	Deduction under sections 54D/54EC/54G/54GA	4d			
		e	Net balance (4c-4d)			B4e	
	5	From unlisted securities in case of non-resident as per section 112(1)(c)(iii)				B5	
	6	Amount deemed to be long term capital gains under sections 54D/54EC/54G/54GA				B6	
	7	Total long term capital gain (1e + 2 + B3e + B4e + B5 + B6)				B7	
C	Income chargeable under the head "CAPITAL GAINS" (A7 + B7) *(enter B7 as nil, if loss)*					C	
D	Information about accrual/receipt of capital gain						

		Date	Upto 15/9	16/9 to 15/12	16/12 to 15/3	16/3 to 31/3
	1	**Long- term [where proviso under section 112(1) is applicable (Without Indexation) + non-residents as per section 112(1)(c)(iii)]-** *Tax Rate is 10% ; Enter only positive value from Item B4e+B5 of Schedule CG AFTER loss adjustment under this category in Schedule CYLA and BFLA, if any.*				
	2	**Long- term where proviso under section 112(1) is NOT applicable (With Indexation)-** *Tax Rate is 20%; Enter only positive value from Item (B7-B4e - B5) of Schedule CG AFTER loss adjustment under this category in Schedule CYLA and BFLA, if any.*				
	3	**Short-term under 111A-** *Tax Rate is 15% ; Enter only positive value from Item A2a+A3e of Schedule CG AFTER loss adjustment under this category in Schedule CYLA and BFLA, if any*				
	4	**Short-term OTHERS-** *Taxed at normal rates; Enter only positive value from Item (A7 – A2a - A3e) of Schedule CG AFTER loss adjustment under this category in Schedule CYLA and BFLA, if any*				

Schedule OS	Income from other sources				
OTHER SOURCES	**1**	**Income**			
	a	**Dividends, Gross**	**1a**		
	b	**Interest, Gross**	**1b**		
	c	**Rental income from machinery, plants, buildings,**	**1c**		
	d	**Others, Gross** *(excluding income from owning race horses)* ***Mention the source and amount***			
		i	**di**		
		ii	**dii**		
		iii	**diii**		
		iv **Total (di + dii+ diii)**	**1div**		
	e	**Total (1a + 1b + 1c + 1div)**		**1e**	
	f	**Deductions under section 57:-**			
		i **Expenses / Deductions**	**fi**		
		ii **Depreciation**	**fii**		
		iii **Total**	**fiii**		
	g	**Balance (1e – fiii)**		**1g**	
	2	**Winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. (Gross)**		**2**	
	3	**Income from other sources (other than from owning race horses) (1g + 2)** *(enter1g as nil, if loss)*		**3**	
	4	**Income from owning and maintaining race horses**			
	a	**Receipts**	**4a**		
	b	**Deductions under section 57 in relation to (4)**	**4b**		
	c	**Balance (4a – 4b)**		**4c**	
	5	**Income chargeable under the head "Income from other sources" (3 + 4c)** *(enter 4c as nil if loss and take 4c loss figure to Schedule CFL)*		**5**	

NOTE ► *Please include the income of the specified persons 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 or specified business loss) of the current year set off	Other sources loss (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
				Total loss (4c of Schedule –HP)	Total loss (A37 of Schedule-BP)	Total loss (1g of Schedule-OS)	
			1	2	3	4	5=1-2-3-4
		Loss to be adjusted ->					
	i	House property					
	ii	Business (excluding speculation income and income from specified business)					
	iii	Speculation income					
	iv	Specified business income					
	v	Short-term capital gain					
	vi	Long term capital gain					
	vii	Other sources (excluding profit from owning race horses)					
	viii	Profit from owning and maintaining race horses					
	ix	Total loss set-off					
	x	Loss remaining after set-off					

Schedule BFLA **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	House property					
ii	Business (excluding speculation income and income from specified business)					
iii	Speculation Income					
iv	Specified business income u/s 35AD					
v	Short-term capital gain					
vi	Long-term capital gain					
viii	Other sources income (excluding profit from owning race horses)					
viii	Profit from owning and maintaining race horses					
ix	Total of brought forward loss set off					
x	Current year's income remaining after set off			Total (i5 + ii5 + iii5 + iv5+v5+vi5 +vii5+viii5)		

Schedule CFL **Details of Losses to be carried forward to future years**

CARRY FORWARD OF LOSS

Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business and specified business	Loss from speculative business	Loss from Specified Business	Short-term capital loss	Long-term Capital loss	Other sources loss (from owning race horses)
i	2005-06								
ii	2006-07								
iii	2007-08								
iv	2008-09								
v	2009-10								
vi	2010-11								
vii	2011-12								
viii	2012-13								
ix	Total of earlier year losses								
x	Adjustment of above losses in Schedule BFLA								
xi	2013-14 (Current year losses)								
xii	Total loss Carried Forward to future years								

Schedule UD **Unabsorbed depreciation**

UNABSORBED DEPRECIATION

Sl No (1)	Assessment Year (2)	Amount of brought forward unabsorbed depreciation (3)	Amount of depreciation set-off against the current year income (4)	Balance Carried forward to the next year (5)
i	Current Assessment Year			
ii				
iii				
iv				
v				
vi				
vii		Total		

Schedule 10A	Deduction under section 10A			
DEDUCTION U/S 10A	Deduction in respect of units located in Special Economic Zone			
a	Undertaking No.1	a		
b	Undertaking No.2	b		
c	Undertaking No.3	c		
d	Undertaking No.4	d		
e	Total deduction under section 10A *(a+b+c+d)*		e	

Schedule 10AA	Deduction under section 10AA			
DEDUCTION U/S 10AA	Deductions in respect of units located in Special Economic Zone			
a	Undertaking No.1	a		
b	Undertaking No.2	b		
c	Undertaking No.3	c		
d	Undertaking No.4	d		
e	Total (a + b + c + d)		e	

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
	i				
	ii				
	iii				
	iv				
	v				
	vi	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
	i				
	ii				
	iii				
	iv				
	v				
	vi	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
	i				
	ii				
	iii				
	iv				
	v				
	vi	Total			
D	Donations entitled for 50% deduction subject to qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	Eligible Amount of donation
	i				
	ii				
	iii				
	iv				
	v				
	vi	Total			
E	Total donations (Avi + Bvi + Cvi + Dvi)				

Schedule 80-IA	Deductions under section 80-IA				
DEDUCTION U/S 80-IA	a	**Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i)** *[Infrastructure facility]*	a		
	b	**Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii)** *[Telecommunication services]*	b		
	c	**Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii)** *[Industrial park and SEZs]*	c		
	d	**Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv)** *[Power]*	d		
	e	**Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v)** *[Revival of power generating plant]* **and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi)***[Cross-country natural gas distribution network]*	e		
	f	**Total deductions under section 80-IA (a + b + c + d + e)**		f	

Schedule 80-IB	Deductions under section 80-IB				
DEDUCTION U/S 80-IB	a	**Deduction in respect of industrial undertaking referred to in section 80-IB(3)** *[Small-scale industry]*	a		
	b	**Deduction in respect of industrial undertaking located in Jammu & Kashmir [Section 80-IB(4)]**	b		
	c	**Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]**	c		
	d	**Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]**	d		
	e	**Deduction in the case of multiplex theatre [Section 80-IB(7A)]**	e		
	f	**Deduction in the case of convention centre [Section 80-IB(7B)]**	f		
	g	**Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]**	g		
	h	**Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]**	h		
	i	**Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]**	i		
	j	**Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]**	j		
	k	**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)]**	k		
	l	**Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]**	l		
	m	**Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]**	m		
	n	**Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)**	n		
	o	**Total deduction under section 80-IB (Total of a to n)**		o	

Schedule 80-IC or 80-IE	Deductions under section 80-IC or 80-IE					
DEDUCTION U/S 80-IC	1	**Deduction in respect of industrial undertaking located in Sikkim**			1	
	2	**Deduction in respect of industrial undertaking located in Himachal Pradesh**			2	
	3	**Deduction in respect of industrial undertaking located in Uttaranchal**			3	
	4	**Deduction in respect of industrial undertaking located in North-East**				
		a	**Assam**	4a		
		b	**Arunachal Pradesh**	4b		
		c	**Manipur**	4c		
		d	**Mizoram**	4d		
		e	**Meghalaya**	4e		
		f	**Nagaland**	4f		

		g	Tripura	4g		
		h	Total of deduction for undertakings located in North-east (Total of 4a to 4g)		4h	
	5	Total deduction under section 80-IC or 80-IE (1 + 2 + 3 + 4h)			5	

Schedule VI-A Deductions under Chapter VI-A

TOTAL DEDUCTIONS	a	**80G**		f	**80IC/ 80-IE** *(5 of Schedule 80-IC/ 80-IE)*		
	b	**80GGC**		g	**80-ID**		
	c	**80-IA** *(f of Schedule 80-IA)*		h	**80JJA**		
				i	**80LA**		
	d	**80-IAB**		j	**80P**		
	e	**80IB** *(o of Schedule 80-IB*					
	k	Total deductions under Chapter VI-A (Total of a to j)				k	

Schedule AMT Computation of Alternate Minimum Tax payable under section 115JC

1	Total Income as per item 12 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	Total Adjustment (2a+ 2b)	2c			
3	Adjusted Total Income under section 115JC(1) (1+2c)				3	
4	Tax payable under section 115JC *[18.5% of (3)] (In the case of Individual, HUF, AOP, BOI, AJP this is applicable if 3 is greater than Rs. 20 lakhs)*				4	

Schedule AMTC Computation of tax credit under section 115JD

1	Tax under section 115JC in assessment year 2013-14 (1c of Part-B-TTI)	1	
2	Tax under other provisions of the Act in assessment year 2013-14 (4 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	Utilisation 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 (AY) (A)	AMT Credit			AMT Credit Utilised during the Current Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
		Gross (B1)	Set-off in earlier years (B2)	Balance brought forward (B3) = (B1) – (B2)		
i	2012-13					
ii	Current AY *(enter 1 - 2, if 1>2 else enter 0)*					
iii	Total					

5	Amount of tax credit under section 115JD utilised 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 SI **Income chargeable to tax at special rates** *[Please see instruction Number-7(ii) for section and rate of tax]*

	Sl No	Section	☑	Special rate (%)	Income (i)	Tax thereon (ii)
SPECIAL RATE	1	111A (STCG on shares where STT paid)	☐	15		
	2	112 proviso (LTCG on listed securities/ units without indexation)	☐	10		
	3	112 (LTCG on others)	☐	20		
	4	115BB (Winnings from lotteries, puzzles, races, games etc.)	☐	30		
	5	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	☐	30		

6		☐			
7		☐			
8		☐			
9		☐			
10		☐			
11		**Total**			

Schedule EI **Details of Exempt Income (Income not to be included in Total Income)**

EXEMPT INCOME

1	**Interest income**	**1**	
2	**Dividend income**	**2**	
3	**Long-term capital gains on which Securities Transaction Tax is paid**	**3**	
4	**Net Agricultural income (other than income to be excluded under rule 7, 7A, 7B or 8)**	**4**	
5	**Share in the income of AOP** ***(Mention PAN of the AOP and amount)***		
	i **PAN** | | | | | | | | | | **5i**		
	ii **PAN** | | | | | | | | | | **5ii**		
	iii **Total (5i + 5ii)**	**5iii**	
6	**Others**	**6**	
7	**Total (1+2+3+4+5iii+6)**	**7**	

Schedule IT **Details of payments of Advance Tax and Self-Assessment**

TAX PAYMENTS

Sl No	**BSR Code**	**Date of Deposit** ***(DD/MM/YYYY)***	**Serial Number of Challan**	**Amount (Rs)**
i				
ii				
iii				

NOTE ► *Enter the totals of Advance tax and Self-Assessment tax in Sl No. 12a & 12d of Part B-TTI*

Schedule TDS **Details of Tax Deducted at Source on Income [As per Form 16 A issued by Deductor(s)]**

TDS ON OTHER INCOME

Sl No	**Tax Deduction Account Number (TAN) of the Deductor**	**Name of the Deductor**	**Unique TDS Certificate Number**	**Financial year in which TDS deducted**	**Total Tax Deducted**	**Amount out of (6) claimed this Year**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**
i						
ii						

NOTE ► *Please enter total of column **7** of Schedule-TDS in 12b of Part B-TTI*

Schedule TCS **Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]**

TCS ON INCOME

Sl No	**Tax Deduction and Tax Collection Account Number of the Collector**	**Name of the Collector**	**Total tax collected**	**Amount out of (4) claimed during the year**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
i				
ii				

NOTE ► *Enter the total of column (**5**) in Sl No. 12c of Part B-TTI*

Schedule FSI	Details of Income accruing or arising outside India							
INCOME ACCRUING OR ARISING OUTSIDE INDIA	1	Details of Income included in Total Income in Part-B-TI above						
		Country Code	Taxpayer Identification Number	Income from House Property (included in PART-B-TI (A)	Business Income (included in PART-B-TI) (B)	Capital Gain Income (included in PART-B-TI) (C)	Other source Income (included in PART-B-TI) (D)	Total Income from Outside India (E)=A+B+C+D
		Total						
	2	Total Income from outside India (Total of E as per item no.1 above)					2	
	3	Total Income from outside India where DTAA is applicable					3	
	4	Total Income from outside India where DTAA is not applicable (2-3)					4	

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

Schedule TR	Details of Taxes Paid outside India					
TAXES PAID OUTSIDE INDIA	1	Details of Taxes Paid outside India				
		Country Code	Taxpayer Identification Number	Relevant article of DTAA	Total taxes paid on income declared in Schedule FSI (A)	Tax Relief Claimed (B)	
						Relief claimed u/s 90/90A (B1)	Relief claimed u/s 91 (B2)
		Total					
	2	Total Taxes Paid outside India (Total of 1A)				2	
	3	Total Taxes Paid outside India where DTAA is applicable				3	
	4	Total Taxes Paid outside India where DTAA is not applicable (2-3)				4	

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

Schedule FA	Details of Foreign Assets						
DETAILS OF FOREIGN ASSETS	A	Details of Foreign Bank Accounts					
	Sl No	Country Name	Country Code	Name and Address of the Bank	Name mentioned in the account	Account Number	Peak Balance During the Year *(in rupees)*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(i)						
	(ii)						
	B	Details of Financial Interest in any Entity					
	Sl No	Country Name (1)	Country Code (2)	Nature of entity (3)	Name and Address of the Entity (4)	Total Investment *(at cost) (in rupees)* (5)	
	(i)						
	(ii)						
	C	Details of Immovable Property					
	Sl No (1)	Country Name (2)	Country Code (3)	Address of the Property (4)	Total Investment *(at cost) (in rupees)* (5)		

(i)				
(ii)				

D	**Details of any other Asset in the nature of investment**			
Sl No (1)	**Country Name (2)**	**Country Code (3)**	**Nature of Asset (4)**	**Total Investment** ***(at cost) (in rupees)*** **(5)**
(i)				
(ii)				

E	**Details of account(s) in which you have signing authority and which has not been included in A to D above.**				
Sl No (1)	**Name of the Institution in which the account is held (2)**	**Address of the Institution (3)**	**Name of the account holder (4)**	**Account Number (5)**	**Peak Balance/Investment during the year** ***(in rupees)*** **(6)**
(i)					
(ii)					

F	**Details of trusts, created under the laws of a country outside India, in which you are a trustee**					
Sl No (1)	**Country Name (2)**	**Country Code (3)**	**Name and address of the trust (4)**	**Name and address of other trustees (5)**	**Name and address of Settlor (6)**	**Name and address of Beneficiaries (7)**
(i)						
(ii)						

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