FORM NO. 1

RETURN OF INCOME

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

ITS-1

For	r companies other than those claiming exemption u/s 11 Please follow instructions and fill in relevant schedules.																ACKNOWLEDGEMENT For Office use only	
-			ist be			anu n	III III 14		Jse blo		ers on	ıly.						Receipt No. Date
1. PI	ERMA	NEN	Т АСС	COUN	NT NU	MBE	R(PAI	N)										
				(I:	f not a	pplied	for or	r not a	llotted,	, enclo	se Fo	rm 49	(A)					
2. N	AME																	
																		Seal and Signature of Receiving
																		Official
3. A	DDRI	ESS (I	lat No	o./Dod	or/Hou	ise No	., Prei	mises,	Road,	Local	ity/Vi	llage,	Town	ı/ Dist	rict, S	tate/l	Unio	7. IF THERE IS CHANGE IN JURISDICTION, STATE OLD WARD/
Terr	itory i	n that	Order)									,					CIRCLE/SPL. RANGE
																		8. PREVIOUS YEAR -
																		9. ASSESSMENT YEAR -
																		10. RESIDENTIAL STATUS*
PIN					1		TE	ELEPH	IONE				1	1				11. U/S 139/142/148
FAX	, IF A	NY		T -		1	1			-				1	٦_	1		12. Whether original or Revised Return?
			COPE	POP A	TION	(DD I	MM X	YYYY	7	1	<u> </u>	1		\perp				If revised, Receipt No.
						•								_	_			
					jE IN AL RA	ADDI	RESS	?	Yes			No)					and date of filing original Return 13. IS THIS YOUR FIRST RETURN? Yes No
						NCO	ME				<u> </u>							STATEMENT OF TAXES Sch. (In Rs.)
								(S	ch.)					(I	n Rs.)			
14. I	ncom	e from	house	e prop	erty			(F-1	A)		702							
	(i) Income from business or profession (i)						l										25. Tax payable less u/s 88E (G-6) 819 (23-24)	
15. ((F-1)	B)		703							26. Surcharge (G-7) 828	
15. (26(ii))		597							27. Education Cess (G-9) 834
					saction	n tax		l				1						
		n (i) a l gains	bove]															28. Tax plus Surcharge plus
			n (u/s	111A)			(F-1	C(i))		710							Education Cess (G-10) 835
			n (oth						C(ii))		704							29. Relief u/s 90/91 (G-11) 836
		g-tern							C(iii))		705							
			other		es			(F-1)			706 744							30. Balance tax payable (G-12) 840 31. Tax deducted/collected
			ınder (ΙA			(F-3)			747							at source (G-13A) 870
		ncome						(F-5)			760							32. Advance tax paid (G-13B) 862
						in wo												33. Balance tax payable (G-14) 877
					me/ a	iny of	ther	(F-6))		762							34. Interest payable u/s (G-16) 846 234A/234B/234C
inco	me 10	rate	ourpos	es			ŀ											35.Self-Assessment Tax Paid (G-18) 888
22. I	ncom	e clair	ned ex	empt				(K)			125							36. Tax and interest payable (G-19) 880
		yable						(G-4	_		825							
24. I	Rebate	u/s 8	8E					(G-5	i)(iii)		818							37. Tax credit due u/s 115JAA (G-20) 881
																		37. Tax credit due u/s 115JAA (G-20) 881 38. Balance tax and interest
																		Payable (36-37) (G-21) 883
																		39. Refund due, if any (G-22) 896
								l										40. Additional Income-tax + (G-23)
																		Interest payable on distributed profits 899
								<u> </u>										41. Additional Income-tax and
																		Interest paid (G-24) 900
								l										42.Balance Additional Income-
																		Tax and Interest payable (G-25) 897
												T						43. Total payable (38+42) or
44.				N	IO O	E DOC	TIME	NTC/	STATI	EMEN	TS 4	TTAC	רםער					as the case may be (42-39) 898
44.			De	script		יישטע	UIVIE		STATI Figur		13 A		In Wo				J	Description In Figures In Words
a.	Stat	ement			ncome	e/tax										T	d.	TDS Certificates
1	A	i														_		Form 10DP/10DC
b.	Auc	it repo	π					l									e.	Form 10DB/10DC
c.	Stat	ement	of A/	С													f.	Others
															15-	4.77-	227	
I,									(fu	11 201	no in	bloo	de latt	vers),	IFIC.			f solemnly declare that to the best
	mv k	nowl	edge	and h	elief	the i	nforn	natior										tements accompanying it is correct and complete, and that the amount
																		with the provisions of the Income-tax Act, 1961, in respect of income
									ar rele									
																		and I am also competent to make this return and verify it.
	I further declare that I am making this return in my capacity as																	
Da	ite:																	
Pla	ace:															Nan	ne a	nd Signature
*Fill in code as mentioned in instructions.																		
** Any person making a false statement in the return or the accompanying schedul																		
** Any person making a false statement in the return or the accompanying section 277 of the Income-tax Act, 1961 and on conviction be punishable									and	on c	le u	der 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

For companies other than those claiming exe					ACKN		_								
Please follow instructions and fill inPAN must be quoted.	relevant schedules. Use block let	ters only.						Receipt No.	For	r Office	e use oi	nly	Date		
1. PERMANENT ACCOUNT NUMBER(PA															
	or not allotted, enclo	ose Form 4	9A)	l	l .										
2. NAME															
									Seal and	Signatu	ure of F	Receiving			
										Offi	icial				
3. ADDRESS (Flat No./Door/House No., Pr	emises, Road, Local	lity/Village	, Towr	/ Dist	ict, Sta	ate/U	nior			JRISDI	ICTION	N, STATE	OLD W	ARD/	
Territory in that Order)								CIRCLE/SPL. RAN	GE	1 1					
			-					8. PREVIOUS YEA	D				<u> </u>		
								9. ASSESSMENT Y			_		-		
			1					10. RESIDENTIAL							
	ELEPHONE							11. U/S 139/142/148							
FAX, IF ANY								12. Whether original		or R	evised		Retu	rn ?	
4. DATE OF INCORPORATION (DD-MM-	YYYY)	-		-				If revised, Receipt N	o.						
5. IS THERE ANY CHANGE IN ADDRESS	S? Yes	N	0					and date of filing ori	ginal Return						
6. WARD/CIRCLE/SPECIAL RANGE COMPUTATION OF TOTAL INCOME		1						13. IS THIS YOUR STATEMENT OF		JRN ? Sch.	Y	es	No (In Rs	,	
COMPUTATION OF TOTAL INCOME	(Sch.)			(Iı	ı Rs.)			STATEMENT OF	TAXES	Scii.			(III IXS	.)	
14. Income from house property	(F-1A)	702													
								25. Tax payable les (23-24)	ss u/s 88E	(G-6))	819			
15. (<i>i</i>) Income from business or profession	(i) Income from business or profession (F-1B) 703									(G-7))	828			
15. (ii) Profits and gains from transactions	(B-26(ii))	597						27. Education Cess		(G-9))	834			
chargeable to securities transaction tax [included in (i) above]															
16. Capital gains :								28. Tax plus Surchar	ge plus						
a. Short-term (u/s 111A)	(F-1C(i))	710						Education Cess		(G-10		835			
b. Short-term (others) c. Long-term	(F-1C(ii)) (F-1C(iii))	704 705						29. Relief u/s 90/91		(G-1	1)	836			
17. Income from other sources	(F-1D)	706						30. Balance tax paya	ble	(G-12	2)	840			
18. Gross total income	(F-2)	744						31. Tax deducted/col	llected						
19. Deductions under Ch-VIA20. Total income	(F-3) (F-5)	747 760						at source 32. Advance tax paid	1	(G-13		870 862			
in words	(F-3)	700						33. Balance tax paid		(G-1		877			
21. Net agricultural income/ any other	(F-6)	762						34. Interest pay		(G-1	6)	846			
income for rate purposes								234A/234B/234C 35.Self-Assessment	Toy Doid	(G-18	9)	888			
22. Income claimed exempt	(K)	125						36. Tax and interest		(G-19		880			
23. Tax payable	(G-4)	825													
24. Rebate u/s 88E	(G-5)(iii)	818						37. Tax credit due u/	c 115IAA	(G-20	0)	881			
								38. Balance tax and i		(0-20	0)	001			
								Payable (36-37)		(G-2		883			
								 Refund due, if an Additional Incon 		(G-22		896			
								Interest payable on d		(0-2.	3)				
								profits				899			
								41. Additional Incon Interest paid	ne-tax and	(G-24	4)	900			
									Additional	(0-2	+)	900			
								Income-		(6.0)	-	005			
								Tax and Interest pays 43. Total payable (38)		(G-2	5)	897			
								as the case may be (4				898			
	ENTS/STATEMEN	ITS ATTA		,				B 1.2	7 50		*** /				
a. Statement of taxable income/tax	In Figures		In Wo	rds		a	,	Description TDS Certificates	In Figures	In	i Words	S			
u. Statement of assault medicina															
b. Audit report						ϵ	2.	Form 10DB/10DC							
c. Statement of A/c						,	f.	Others							
ī	(full mor	main bla	alr latt		IFICA						a1amm	lri doolor	a that to	tha h	ant
of my knowledge and belief, the infor		me in blo his return							ng it is corr			ily declar			
of total income and other particulars															
chargeable to income-tax for the previ	ous year relevant	to the ass	essme	nt yea	ır								_		
I further declare that I am making	this return in m	y capaci	ty as_					_and I am also con	npetent to	make	e this	return a	nd veri	fy it.	
Date:															
Place :						Jam	0.0	nd Cianatura							
Place: Name and Signature *Fill in code as mentioned in instructions.															
** Any person making a fals		he refurn	or th	e acc	omna	nvir	าฮฺ	schedules or statem	ents shall	he lia	hle to	he pros	ecuted	under	r

^{**} 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.

SCHEDUL	E A. 1	NC	OM	E F	RO	M	но	USI	E P]	RO]	PEI	RTY	7			
In case of more than one house property, con the aggregate figure against item No. 16	npute the	incom	ne fron	n each	ı prop	erty o	on a s	eparai	te she	et (to l	be att	ached	to the	e return	ı) and ı	nention
1. Number of sheets 301	(in case o	of more	e than	one p	roper	ty)		Shee	t No.		302					
2. Address of the property (Flat No./Door/House No., Premises, Road	. Locality	/Villaş	ge, To	wn/Di	istrict	, State	/Unio	on Ter	ritory	in tha	ıt orde	er)				
PIN																
3. State whether the above mentioned proper 303 Self occupied	y is	or	Let ou	ut			or Ur	оссир	oied			(plea	ase tic	ek as ap	plicabl	e)
4. Built-up area (in square metres) 304	Area of la	and ap	purten	ant (ii	n squa	are me	etres)	305			Annu	al letta	able va	alue 30	16	
Amount 5. Annual lettable value/Annual rent received or receivable (whichever is higher) 6. Less: Deduction claimed u/s 23 (a) Taxes actually paid to local authority (b) Unrealised rent																
5. Annual lettable value/Annual rent received or receivable (whichever is higher) 6. Less: Deduction claimed u/s 23 (a) Taxes actually paid to local authority																
5. Annual lettable value/Annual rent received or receivable (whichever is higher) 6. Less: Deduction claimed u/s 23 (a) Taxes actually paid to local authority (b) Unrealised rent																
5. Annual lettable value/Annual rent received or receivable (whichever is higher) 6. Less: Deduction claimed u/s 23 (a) Taxes actually paid to local authority (b) Unrealised rent																
(c)				\perp												
(d)				$\frac{1}{1}$												
(e)				$\frac{1}{1}$												
(f)				<u> </u>	<u> </u>											
(g)																
(h)				<u> </u>	<u> </u>											
(i)																
(j)		+	-	++	+		+									
(k) 7. Total of 6 above								31	2	1 1				1 1	1 1	
8. Balance (5-7)								31								
9. Less: Deductions claimed u/s 24														1 1		
(a) Thirty per cent of the annual value 320																
(b) Interest on capital borrowed																
(c) [***]																
(d) [***]																
(e) [***]																
10. Total of 9 above								32	25							
11. Balance (8-10)								33	80							
12. Unrealised rent received in the year (u/s 2	25A and/o	or u/s 2	25AA)					33	31							
13. (a) Amount of arrears of rent 332																
received in the year u/s 25B	_				-	1										
(b) Less: deduction admissible																
u/s 25B (30% of arrear rent received) 14. Income chargeable under section 25B [13]	(a) – 13(b)]						340)							
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15. Balance (11 + 12 + 14)	341
16. Total of 15 (in case of more than one	350
property, give total of all sheets)	. 7.4.0
17. Income chargeable under the head "Income from hou	se property" (16) 399
SCHEDULE R PROFITS A	ND GAINS OF BUSINESS OR PROFESSION
SCHEDULE B. I KOI II S. I.	
	(I) GENERAL
1. Nature of business or profession : Manufacturing 501 Trading 502	Manufacturing-cum-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?	Yes No
5. If yes, state the change	
6. Method of valuation of stock	
7. Is there any change in stock valuation method?8. If yes, state the change	Yes No
9. Are you liable to maintain accounts as per section 44AA?	Yes No
10. Are you liable to tax audit u/s $44AB(a)/(b)$?	Yes No
11. Are you liable to tax audit u/s 44AB(c) read with section 44AD/44AE/44AF?	Yes No
12. If answer to item 10 or 11 is 'yes', have you	Yes No
got the accounts audited before the specified	
date ?	
13. If yes, whether audit report is furnished?	Yes No
If yes, give receipt No.	
and date of filing the same (also attach a copy)	
, ,	ME FROM BUSINESS OR PROFESSION OTHER THAN PECULATION BUSINESS
	usiness or profession and maintain separate books of account, attach
separate sheet(s) giving computation for each	h such business or profession and show the aggregate figures against
various items)	
14. Net profit or loss as per consolidated profit and loss a	ccount 510
15. Add: Adjustment on account of 511	512
change in method of accounting and/or	
valuation of stock	
For assessees having income covered u/s 44AD/44AE/44AF :-	
16.(i) <i>Deduct/Add</i> – Profit/loss of business(es) included i (a) section 44AD	n 14 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 con (a) Gross Receipts 522	struction 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	525
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mentioned in items 16(i)(a) and	l 16(ii)(b)			
(iii) In case you owned not more engaged in the business of plyin carriages as mentioned in sectio	g, hiring or leasing of such	ere		
	No. of Vehicles/Carriages	No. of months during wh	nich owned Dee	med profit u/s 44AE
(a) heavy goods vehicle (b) other goods carriages				
		•	Total	
(c) Add: Higher of the amount	530		531	
mentioned in 16(i)(b) and the ard determined above as deemed pro44AE.				
(iv) In case you were engaged in goods or merchandise, the total exceed forty lakh rupees, as mer	turnover on account of which di			
(a) Total turnover on account of so				
(b) Deemed profit at rate of 5% of			541	
(c) Add: Higher of the amounts n 16(i)(c) and 16(iv)(b)	nentioned in 540		541	
17. Deduct - Amount of exempt		led in 14, being :	 -	
(i) Share of income from firm(s) 10(2A)	exempt u/s 542			
(ii) Share of income from AOP/	BOI 543			
(iii) Any other income exempt f	rom tax 544			
(specify the section) Total 550		551	
18. Is section 10A/10B/10C app	dicable in your case ?			Yes No
If 'yes', have you opted out by f If 'no', furnish the following inf	filing declaration prescribed u/s	10A(8)/10B(8)/10C(6)?		Yes No
Section Year Num	ber Amount claimed d	eductible/not includible in t	total income	
	<u>-</u>	Total	552	
Deduct : Amount claimed deduct	ctible/not includible		553	
in Total income, as arrived at 19. Add: Income(s) specified in	560		561	
S. 28(ii) to 28(vi) not included i			561	
20. Add : Deemed income(s) u/s		2A. 80HHD. 80-IA etc., no	ot included in 14 abo	ove
Section	, , , ,	Amount		
	Total 564		565	
21. Deduct : Allowances u/ss 35			A mount allowal	ala.
Section Year	· No. Instalment	Amount debited in A/cs	Amount allowal	DIC
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Total 568	П			T								56	59													
22. Add: Adjustments on account of profit includible u/ss 44B, 44BB, 44BBA and 44BBB 570												57	71													
23. Add/deduct: Adjustments in accordance with sections 28 to 44D, if any necessary, other than adjustments specifically covered in this schedule																										
Section					An	nou	nt																			
Total 572												57	13													7
24. Add/deduct : Adjustment on account of current depreciation debited in books of account, and as allowable as per the Act	İ											57	75													<u></u>
25. Add/deduct : Adjustment on a/c of 576		T										57	7										T			7
scientific research expenses u/s 35(1)(iv), if any 26.(i) Profits and gains of business or profession		1	J			<u> </u>	ı	1	1		1	5	78		1	I			<u> </u>		I 		1		1	
other than speculation business													, 0													
26.(ii) Profits and gains from the transactions	<i>(</i> *)											5	97													
chargeable to securities transaction tax included in above	1 (1)																									
(III) COMPUTATION 27. Profit/loss from speculation business	N O	FI	INO	CO	M	E I	FRO	ЭМ	I S	PΕ	ECU	<i>JLA</i> 580	TIO	ON	B	US	SIN	ES	SS							
28. Add/deduct : Adjustments in accordance 583																		1	_	!_						
with sections 28 to 44D, if any necessary 29. Balance :Profit from speculation												584														\neg
business (27-28) [If this figure is negative, it shall be shown against 35(i) below] 30. Deduct: Loss if any, of business and			_												l				ı					ı		
profession, at 26 above to the extent speculation profit is available [the resultant negative figure, if any shall be shown against 35(ii) below]								<u> </u>	<u> </u>																	
31. Balance (29-30)												586														
32. Deduct : Brought forward 587																	1									
speculation loss, if any												500		- 1				1	1		-			ı	- 1	_
33. Balance: Income or loss from speculation (31-32) [If this figure is negative, it shall be shown against 35(i) belo	ow a	ınd ı	not a	cons	side	red i	n 34	41			588														
34. Income chargeable under the head "Profits	, 001	,,,	ina i	not v	2011	Jiac	1001		٠,			599														
and gains of business or profession" including speculation (26(i)+33) 35. Current year's losses remaining unadjusted:																		ı	1	<u> </u>	1	ı				
(i) Speculation loss, i.e., the negative												591														
figure, if any, at 29 or 33 (ii) Loss from business or profession after set												592						1	1		1				<u>. </u>	
off against current year's speculation profit at														- 1			ļ						<u> </u>]		
30 above. (The above negative figure(s) shall be shown in Sched	ules I	F.1 t	o F.	.3)																						
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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		ϵ	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		ϵ	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	'		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	_	(00		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	I I	_	B C	hort	torn	n (other)	e	549				1	1		-	$\overline{}$
C. Long-term			+										16-1 ⊦16-1		ii (otilei)	,) + 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	E F	RC	M	O	TF	ΙE	R SC)U	RC	ES	5						

Amount

Code

Amount

Printed from www.taxmann.com

Code

1.	Income* other than from (a) Dividends [other than claimed exempt u/s 10(an those	460							T		Τ			1											
((b) Interest		461								1				i											
	(c) Rental income from molants, buildings, etc.	nachinery,	462			<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>]]											
	(d) Others		464		t		<u> </u>		<u> </u>	<u> </u>		1	1	1	4											
	(.,,											<u> </u>														
2.	Гotal of 1 above													470								1				
3.	Deductions u/s 57 :-															-	l .		1				l .			
	(a) Depreciation																									
	(b)																									
	(c)																									
((d)																									
	(e)																									
	(f)																									
	(g)																									
	(h)		L																							
	(i)																									
	j)																									
4.	Total of 3 above												4	471												
5.	Balance (2-4)												4	473												
	(a) Income from owning	and					_			,											•		1			
	maintaining race horses		474																							
	(b) Deductions u/s 57		475	T											1											
7.	Balance income from ow	ning and mainta	ining race	hors	e(s)	[6(a)-	6(b))]						476	Ī											
	[Negative figure, if any,	shall be shown i	n Sch.F.3.]													1		1								<u> </u>
8.	Winnings from lotteries,	crossword puzz	les, races, e	etc. (see s	ec. 1	15B	B)					4	477												
9.	Income chargeable under	the head												499												
	"Income from other source" (Negative figure, if any, is *Indicate the gross amou	in item 7 shall n			d her	e]											ı		ı		•	1				
F:11 ·	SCHEDULE			Uľ	ND	ER	\mathbf{S}	EC		O	N	7 1	-											SS	5	
Fill ii	this sub-part only if the	re is loss from a	ny of the fo	ollow	nng s	sourc	es fo	or sei	t-off	aga	unst	inco	рте ј	trom	any	othe	er sc	ource	e; et	lse,	write	e IV.	Α.			
Δmoi	ant of loss arising from h	ouse property [s	ee item A-	171							Rs.															
	ant of loss from business				ee it	em B	-261				Rs.		-													
	ant of loss from other sou) -91		Rs.															
		` "				, .			•																	
S. No.	Head/Source of Income	Income of current year†	loss of	f the ear s	-	tl	nan s ss) o	ss los specu f the r set	ılatio curi	on ent		loss	fror	ource n ow curre	ning	g rac	e ho	rses			Curi					
		(i)	off (ii	•			yea	(iii)	•		+				(iv)								(v	·)		
1.	House Property	, ,																					`			
2.	Business (including speculation profit)																									
3.	Short-term capital gain																									
4.	Long-term capital gain																									
5.	Other sources																									
	(including profit from owning race																									
	horses																									
Prin	ted from www.taxma	nn.com																								

	r columns (ii), (iii) and							
5(.2. STATEMI ANCES BRO						
	Head of Income	Income after set off, any, of current year' losses as per Sch. E.	s loss se	II.	Brought forward depreciation set of	fallowa	ght forward nce u/s. 35(4) set off	Current year's income remaining after set off
		(i)	(ii	i)	(iii)		(iv)	(v)
	House Property							
	Business (including							
	speculation profit) Short-term capital							
	gain Long-term capital							
	gain							
	Other sources (including profit from owning race							
	horses)							
50		E.3. STATEM FROM PRE	CEDING		SSMENT Y			
S			CEDING FO	ASSE	SSMENT Y			
	FORWARD Assessment year	9th	CEDING FO	S ASSE DRWA	SSMENT Y		AND CA	RRIED
	FORWARD Assessment year Date on which return f	9th	CEDING FO	S ASSE DRWA	SSMENT Y		AND CA	RRIED
	Assessment year Date on which return f House property loss	9th	CEDING FO	S ASSE DRWA	SSMENT Y		AND CA	RRIED
	FORWARD Assessment year Date on which return f	9th	CEDING FO	S ASSE DRWA	SSMENT Y		AND CA	RRIED
	Assessment year Date on which return f House property loss Speculation business lo Other business loss Business depreciation	9th	CEDING FO	S ASSE DRWA	SSMENT Y		AND CA	RRIED
	Assessment year Date on which return f House property loss Speculation business loss Business depreciation Allowance u/s 35(4)	9th	CEDING FO	S ASSE DRWA	SSMENT Y		AND CA	RRIED
	Assessment year Date on which return f House property loss Speculation business lo Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital	9th	CEDING FO	S ASSE DRWA	SSMENT Y		AND CA	RRIED
	Assessment year Date on which return f House property loss Speculation business loss Business depreciation Allowance u/s 35(4)	gth iled oss	CEDING FO	S ASSE DRWA	SSMENT Y		AND CA	RRIED
	Assessment year Date on which return f House property loss Speculation business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains"	gth iled oss	CEDING FO	S ASSE DRWA	SSMENT Y		AND CA	RRIED
	Assessment year Date on which return f House property loss Speculation business lo Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race	gth iled oss	CEDING FO	S ASSE DRWA	RD 6th		AND CA	RRIED 4th Amount c/f including
	Assessment year Date on which return f House property loss Speculation business lo Other business loss Business depreciation Allowance u/s 35(4) Loss under "capital gains" Loss from owning race horses	gth See See See See See See See See See Se	CEDING	S ASSE DRWA	RD 6th	TEARS	AMD CA	ff Amount c/f including current year'
I I f	Assessment year Date on which return f House property loss Speculation business lo 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	gth See See See See See See See See See Se	CEDING	S ASSE DRWA	RD 6th	TEARS	AMD CA	ff Amount c/f including current year'
A I I f f	Assessment year Date on which return f House property loss Speculation business lo 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	gth Siled 3rd	CEDING	S ASSE DRWA	RD 6th	TEARS	AMD CA	ff Amount c/f including current year'
A I I I I S	Assessment year Date on which return f House property loss Speculation business lo 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 lo	gth Siled 3rd	CEDING	S ASSE DRWA	RD 6th	TEARS	AMD CA	ff Amount c/f including current year'
I I I S	Assessment year Date on which return f House property loss Speculation business lo 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 lo Other business loss	gth Siled 3rd	CEDING	S ASSE DRWA	RD 6th	TEARS	AMD CA	ff Amount c/f including current year'
A I I I I I I I I I I I I I I I I I I I	Assessment year Date on which return f House property loss Speculation business lo 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 lo Other business loss Business depreciation Allowance u/s. 35(4)	gth Siled 3rd	CEDING	S ASSE DRWA	RD 6th	TEARS	AMD CA	ff Amount c/f including current year'
A I I I I I I I I I I I I I I I I I I I	Assessment year Date on which return f House property loss Speculation business lo 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 lo Other business loss Business depreciation	gth Siled 3rd	CEDING	S ASSE DRWA	RD 6th	TEARS	AMD CA	ff Amount c/f including current year'

		SCHEI	DULE F. ST	TATEM!	ENT OF	TOT	AL	IN	CO	M	E						
						a .											
1	A T . C . 1	. (6	1 4 17 .1	1 5	• • • • • • • • • • • • • • • • • • • •	Code	Aı	moun	t (Rs.)		1					
1.	A. Income from house B. Income from busin			-		702 703											
	C. Capital gains	ness or profes	Sion (Scn. B 34 or, as	s the case may	be, E.Z.Z.V)	703											
		/s 111A (Sch.	C 18A)			710						1				$\overline{}$	
	(ii) Short-term (c		h. C 18B)			704					-						
	(iii) Long-term	(Sch. C 180				705											
	D. Income from other			may be E.2.5	(v)	706											
2.	Gross total income (1		ii. B > 01, as the case	may 00, 2.2.5	,	744											
		,										<u> </u>					
3.	Deductions under Ch	apter VI-A (w	wherever admissible)														
	Section	Code\$	Gross Amount	Qualifying	Amount (Rs.)	Dedu	ctible A	Amou	ınt (Rs	s.)		Certi	ficate	es att	ache	ed	
			(Rs.)	. , ,						ĺ							
			1		2		3	3						4			
			<u> </u>	Total			747								\top		T
							<u> </u>				ı			!			
4.	Total Income (2-3)					752											
5.	Total income (as rou	nded off to the	e nearest multiple of	ten)		760				ĺ							
6.	Income for rate purpo	oses:	Net agricultural	income		762										<u> </u>	
			Any other incor	ne under Char	oter VII	763										<u> </u>	H
			Total			767									\vdash	<u> </u>	H
7.	Income Included In S	Schedules A to		hle to tax at sr	necial rates								ļ			<u> </u>	
	re of income chargeabl		ection under which	Code	Amount of i	naoma	Doto	e of ta) V		Λ,	noun	t of t	ov (L	P c)		
Natui	at special rates	ie to tax Se	chargeable	Code	Amount of 1	псотпе		licab			Ai	noun	t OI t	ах (г	.s.)		
8.	Total income charges	=				768											
9.	Total income charges	able at normal	rate (5 - 8)			770											
		S	CHEDULE	G. STA	TEMEN	T OF	ТА	XF	ES								
		~			,												
1.	Tax on total income		Code Ar	nount		Co	ue	Am	ount								
	(a) At normal rat	tes	801														
	(b) At special rat	tes	802														
2.	Tax on total income	[1(a) + 1(b)]	810														
3.	7.5% of adjusted boo	k profit as	821														
	computed in Sch. 1-6	5															
4.	Tax payable (higher	r of 2 and 3 at	pove)			826											
5.	Rebate u/s 88E								•								_
	(i) Tax on profit securities transaction		from transactions 6(ii) of Schedule B]	chargeable t	О	816											
	(ii) Amount of s 10DB/10DC)	securities tra	nsaction tax paid	(Attach Form	n	817									T	1	1
	(iii) Rebate u/s 88E	[lower of (i)/	(ii) above]			818									<u> </u>	\pm]
6.	Tax Less Rebate u/s	s 88E (4-5)				819											
7.	Surcharge [on (6) al	bove]				828											
8.	Tax plus Surcharge					829											
9.	Education Cess [on	(8) above]				834				Ĺ					Ī	1	
10.	Tax payable (8+9)					839											
11.	Relief u/s 90	91				836											
12.	Balance tax payable	e (10-11)				840											
13.	Prepaid taxes									_							
	A. Tax deducted/co	llected at sour	rce: [Attach certifica	te(s)]:													
Prin	ted from www.taxn	nann.com															

S. Under secti	on	No. of (Certifica	ıtes	A	тоиг	nt																			
No. (a)																										
<i>b</i>)																										
(c)																						ı	T			
Total of [(<i>i</i>) to]												87	0												
(B) Advan	ce tax																									
Name of the B	ank Branch		ode of E ch (7 Di			Date (D		dep MY				Se	rial	No.	of c	hali	lan			A	moi	unt ((Rs.)			
Date of instalment Amount	Upto 15/6 856		Jpto 15/9 57	9		16/9 859) to	15/1	2		16/1 860		o 15	5/03		16 86	5/03 51	to 3	31/0)3		Tot 862				
(C) Ot	her prepaid taxes,	if any (Dl	assa spar	oify and	1 attac	h pro	nof)																			_
(C)	lei piepaid taxes,	II ally (Fig	zase spec	ily and	1 anac	n pro)01)																			
														876												
	payable (12 –13))											8	377												
 Add: Intere (a) Late 	st tor : filing of return u	ı/s 234A	842				1			1																
(b) Defa	ılt in payment of	f																								
	nce tax u/s 234B rment of advance		843																							
2340		z tax u/s	844																							
6. Total of 15			_										84													
7. Total tax an8. Tax on Self-	d interest payable	e (14 + 16))										87	9												
											1														_	
Name of the B	ank Branch		ode of E ch (7 Di			Date (D	_	dep IMY				Se	rial	No.	of c	hali	an			\boldsymbol{A}	тоі	unt ((Rs.)			
Total Self Assessme	nt tax paid												888	8				 							_ 	
Tax and inte	rest payable (17	- 18)										Ī	880)		1			1				1	1 1	1	
	be allowed u/s 1												88													
	and interest paya	ble (19 - 2	20)										88.	3												
Refund due,	-		1.1										890	6												
	come-tax and in d profits (J-10)	iterest pay	able										899	9												
4. Additional I	ncome-tax + Inte	rest paid o	out of ab	ove (J	-11)								900	O												
	Name of the B	ank		BSR	Code			Dat	e Dej	osit	i.			Seria	ıl No).		An	our	nt						
15-O/115P																										
5. Balance Add	itional Income ta	av ⊥ Inter	ect nava	hle (23	24)								89′	7									1	1 1	ı	
	rable (21+25) or,												898													
- '			-																			1	1	1 1	1	
	5	SCHE	DUL	LE -	H.	GI	EN	E	RA	L	IN	F	ΟI	RN	ΙA	TI	0	N								
	hange in the Cor	mpany's n	ame?													1										
																_										
	furnish the old N				1									I		<u>-</u> 	T	Ţ		1	Т					

	New na	me (Pleas	e atta	ch do	cume	ntary	proof)			(Plea	se ex	pan	d ini	tials)												
2.		of change		dress,	, pleas	se fur	nish r	iew ad	dre	SS																			
	Flat/Do	or/Block 1	No.	1	1		1			T	1	<u> </u>		1	- 1				1	_			1		1			1	
	Nama	f Premise	c/Dmil	dina/	Villa	10																							
	Name o	Premise	S/ Dull	ding/	Villag	ge 				1																			
	Road/St	reet/Lane	/Post	Offic	<u> </u>																								
	Rodd/Bt	Lanc	1 050												Т	Т											T		
	Area/Lo	cality/Ta	luka/S	ub-di	ivisio	n							l											!		 			
	Town/C	ity/Distri	ct										ı									- 1							
	State/U	nion Terri	tory	1	1	1	1			1	1			- 1	ı		I	ı				ı	1		ı	ı	1		
3.	PIN Particular	rs of Bank	Acco	ount (Mand	latory	in R	efund	case	es)																			
	Particulars of Bank Account (Mandatory in Refund cases) Name of the Bank MICR Code (9 digit) Address of Bank Branch Type of Account (Savings/Current) ECS (Y/N)														/NI)														
L '	vanne 01 tl	L Dailk	_	1VI		_	√ ui§ —	,11,				, oi I	Jailk	ומום									ACC	Juli	. 111	 		ب (1 ، 	(11)
4	D1		41	·c																									
4. Nam	Name of the Bank MICR Code (9 digit) Address of Bank Branch Type of Account Number ECS (Y/N)																												
5.6		nder agree respect or me of the assessed to	ment f a count count o wea	withi intry ry lth-ta	n any with v x	cour	ntry n no a	-				n)			,	Yes Yes Yes]]			No No No	, <u> </u>					
_	***		c														0	0.1											
7.	income	any incom from bu	sines	s, ple	ease i	indic	ate th					tails	ther	eof	(if		90	01											
0		red neces	-		-																								
8.		Please tic				-		: a 11 s s : : :	. 4	4	1					Г	12	\neg	Г										
	Domest	ic compa	ily ili v	WIIICI	i pubi	ic sui	ostani	iany n	пен	esteu	ı					L	12	ᆜ	L										
	Domest	ic compa	ny in v	which	publ	ic no	t subs	tantial	ly ii	ntere	sted						13												
	Other th	nan domes	stic													Ī	15	\neg	Ī										
9.	Nature	of compar	ıv	Γ		Т Н	oldina	Comp	ans	J				Suh	sidia	rv C	ompa	anv	L [
9.		ing com		men	ntion						es) a	nd l							ry										
																	P.	AN	ſ										
																			L		l		1			 1			
																	P	AN	Γ					Т		T			
	If subsidi	ary come	anv r	nenti-	n the	nam	المامو	race e	nd F	ΔNI	of th	a hal	dina	com	man	L7			L										Ш
	ii suosiul	шу соттр	шту, 11	iciiti(ni uic	maill	c, auu	icss d	nu r	AIN	or till	. 110I	amg	COII	ipan'	y													
																	P	AN	Γ	ı	ı			Т	T	I	1		
																	•	1	L										
10.	Rucia	ness reorg	anizot	ion																									
10.	(a)	In cas			lgama	ting	comr	anv.	wri	te tł	ne 🗆																		
	(4)	name (·j,																					
	(b)	In case of ama					npany	write	the	nan	ne																		
	ited fron																												

	(c)	In case of demerger resulting company	d company, write the nam	e of			
	(<i>d</i>)		g company, write the nam	e of			
11.			is there a permanent estab	lishment (P	E) in India?	Yes	No No
12.	If yes,		g filed in the capacity of a r y in which the return is f			Yes PAN of the	No
						PAN	
12 1	Dowt ou lo	are of Monoging Director	ctor, Directors, Secretary a	nd Deinoino	LOfficer(s) who have	hold office during f	ho pravious voor
13.				nu Finicipa			
	1	Vame	Designation		Residentia	1 address	PAN
14.]	Particula	urs of persons who we	re beneficial owners of eq	uity shares	holding not less than	10% of the voting p	ower at any time of the previous year.
		Name and address	ss	Percentag	e of beneficial owners	ship of equity	PAN
					shares		
15. I	Nature of	f business or professi	on, if more than one busine	ess or profe	ssion indicate the thre	e main activities/pr	oducts
S. No.		Code			Descript	ion	
Printe	d from	www.taxmann.co	m				

16.	Funds raised/inflow during the p	revious	s year by way of							(Rs	. In	lakhs)
(a)	Equity share												\neg
(b)	Preference share												_
(c)	Similar instruments												_
(d)	Bonds												_
(e)	Debentures												\exists
(f)	Secured loans												_
(g)	Unsecured loans												_
(h)	External commercial borrowings												_
(i)	Term loans from												_
	(1) Financial institutions												
	(2) Scheduled bank												_
(j)	Sale of instruments held as inves	tment											_
(k)	Dividends and interest received of	other th	nan received by financial enterprises										
	Total												
17.	Details of increase in cash credit	limits a	allowed by banks										
	Name of the bank & branch		Cash credit limit as on the last day of the immediately preceding previous year	Additio	nal li	mits s		oned ars	durii	ng the	e pre	vious	
18. 19.	Percentage increase in funds empto the immediately preceding prece	evious y ompare evious y	year 903 ed 905 ed 905										
				C- 1-	1 7		· _ 4		1:				_
(a)	Description land	Code 907	•	<i>Code</i> 908	I	mmed	іате р	reced	ung	previ	ous	year	_
(b)	buildings (including residential commodation/quarters for apployees)	909	<u>-</u> '	910									
	plant and machinery	911		912									
	other business(es)	913	1	914									=
(6)	other business(es)	915		916									_
(f)	any other capital expenditure	917		918									_
(Give 21.	e these figures for the previous year Total Sales/Turnover/Gross rece Gross profits shown		mmediately preceding previous year) 919 920]]
	SCHEDU	LE ·	- I. BOOK PROFITS UNDER SE	CTI	ON	l 11	5 J	B					_
1.	Net profit as shown in the profi	t and lo	oss account 935							$\overline{\mathbb{L}}$			
2.	Adjustments (if any) - vide first	and se	econd proviso to section 115JB(2)										
3.	Adjustments - vide Explanation	to sect	tion 115JB(2)										
ъ.	ted from while taxman com												

S. N	o. Iter	n		A	dd			Deduct									
			I				J										
	Net effect					938											
4.	Total of adjustments $(2 + 3)$					939											
5.	Balance, <i>i.e.</i> , adjusted book		.)			940											
6.	7.5% of adjusted book profi	ts				942											
7.	Tax paid u/s 115JB, if any													1			
	Date -	-			Amount	943											
86		A W ON DICT	rnin	ured d	DARITO		. D	α	AT.	СТ	T		\mathbf{O}	/D	A NI	TT.	יבו
	CHEDULE - J. T.					Or	עי		VIE	21			OW.		: 11	IL	1 3
1.	Date of declaration, distribu	tion or payment of any	dividenc	during the pr	evious year			-			-]
2.	Rate of dividend declared, d	istributed or paid duri	ng the pre	evious year				Rat	e. (%)							
					Interim	95											
2	Amount of our dividend dee	land distributed on a	د: ۵		Final	95							1				
3.	Amount of any dividend dec Additional income-tax payal		aiu			95 95									_		\perp
4. 5.	Surcharge thereon	bie u/s 113-0				95									_		+
6.	Additional Income-tax + Su	rcharge navahle				95									-		+
	Education Cess (on 6 above)					96									-		+
8.	Additional Income-tax + sur		ss (6+7)			95							+		_	-	+
	Interest payable u/s 115P		,			95									_		+
10.	Additional Income-tax +Inte	erest Payable (8+9)				96	4								_		+
11.	Paid out of (10) above					96	0								-		+
12.	Balance payable (10-11)					96	1										+
		OHEDIU E	T Z T '	NICON #T			177		170 457	DT							
	<u> </u>	CHEDULE -	- K. I	NCOME	CLAIN	/IED	E	X E	JVI.	ľľ							
	Nature of income	Amount (Rs.	.)	Ex	empt under se	ction					Rea	sons	for t	he cl	aim		

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).

•	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
80ННА	245
80HHB	246
80ННС	247
80GGA	248
80HHBA	249
80I	251
80HHD	255
80JJAA	257
80-O	277
80P	278
80Q	281
80ННЕ	291
80-IA	292
80-IB	295
80-IC	252
80JJA	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)	Individu	ıal		01	(g)	Association of persons (AOP)	07
(<i>b</i>)	Hindu U	Individed Far	nily				
	(other than that mentioned below)				(<i>h</i>)	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	<i>(j)</i>	Artificial juridical person	10
(e)	Registered firm/firm (other than the one engaged in profession)	05	(<i>k</i>)	Co-operative society	11
<i>(f)</i>	Registered firm/firm engaged in profession	06	<i>(l)</i>	Local authority	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.