[*Income-tax return form for non-corporate assesses other than persons claiming exemption under section 11]

[See proviso to rule 12(1)(b)(iii)]

1.	NAME:					
2.	FATHER'S NAME:					
3.	ADDRESS:					
	PINTELEPHONE					
4.	Permanent Account Number: 8. Ward/Circle/Special Range:					
5.	Date of Birth:					
6.	Individual/Hindu Undivided Family/Firm/ 10. Income for the previous year, i.e., 1.4 to 31.3					
-	Association of persons/Local Authority: 11. Assessment year: Resident/Non-Resident/Not Oridinarily Resident 12. Return: Original or Revised:					
7. 13.	Resident/Non-Resident/Not Oridinarily Resident 12. Return: Original or Revised: Details of *Bank accounts.					
13.	Name of the Bank	Address of th	e Branch	Account N	Jumber	
	Name of the Bank Address of the Branch Account Number					
	*Di	mlc against subserve	yould liles the same '	t of mofused to 1 · · · · · · · · · · · · · · · · · ·	ad	
14.	*Plerase tick [\forall] the ba Details of Credit Card		count, where you would like the amouint of refund to be credited Credit Card Number Issued by			
14.	Details of Cledit Card	Credit Card	Nullibei	188000	Uy	
1-	DIGOLUE ED OLUGAN ANTA	E N 10				
15.	INCOME FROM SALARY (attach					
16. 17.	INCOME FROM HOUSE PROPER					
17. 18.	CAPITAL GAINS		ESSION			
10.	(a) Short Term					
	(a) Short Term					
19.	INCOME FROM OTHER SOURC					
20.	INCOME OF ANY OTHER PERSO					
21.	GROSS TOTAL INCOME (15+16+					
22.	Less: DEDUCTIONS UNDER CHAPTER VI-A SECTION AMOUNT (Rs.)					
	(a)					
	(b)					
	(c)			Rs		
23.	TOTAL INCOME: (21 - 22)					
24.	ADD: AGRICULTURAL INCOMI					
25.	INCOME CLAIMED TO BE EXEMPT FROM INCOME-TAX					
26.	TAX ON TOTAL INCOME INCOME INCOME-TAX (a) At normal rates					
	(a) At normal rates(b) At sepcial rates			Pc		
27.	LESS: REBATE					
28.	TAXPAYABLE					
29.	ADD: SURCHARGE					
30.	TOTAL TAX PAYABLE (28+29)					
31.	LESS: RELIEF					
32.	NET TAX PAYABLE			Rs.		
33.	LESS: TAX DEDUCTED AT SOURCE					
34.	34. LESS: ADVANCETAX PAID					
	Date	Date	Date			
	Date	Date	Date			
	Amount	Amount	Amount	Rs		
	(Under Sections) 234A	234B 234	4C Total			
35.	ADD: INTEREST PAYABLE			Rs		
36.	LESS: SELF ASSESSMENT TAX	PAID				
37.	BALANCE TAX : PAYABLE/REF					
OOCU	MENTS ATTACHED WITH THE F	RETURN				
1			2			
1.			2	•••••		
3.			4			
_						
5.			6			
		\$/\$1.55.555.C	ATION			
		VERIFIC		nomo in full d ' 1	alook lotteen)	
[,						
_		nformation given in the	ic return and the on	•		
pest of my knowledge and belief, the information given in this return and the annexures and statements accompanying t are correct, complete and truly stated and in accordance with the provisions of the Income-tax Act, 1961, in respect						
	ome chargeable to income-tax for				i, 1901, ili tespect	
,, ,,,,	ome chargeable to income-tax it	i the previous year re	ic vant to the assess	mont your		
Rec	ceiptNo. Date					
Kec	Date					
	Seal		Signa			
	2		Date:			
	Signature of the receiving official		Place:			

INSTRUCTION FOR FILLING UP SARAL

(These instructions are non-statutory)

- 1. SARAL Form is to be filled in duplicate. One copy is returned to the assessee after being duly acknowledged. With effect from 1.6.99, the acknowledgement is deemed to be the intimation. No intimation is separately given unless there is a demand or refund.
- 2. All items should be filled in capital letters.
- 3. <u>Status (Item No. 6)</u> Please strike out whichever is not applicable.
- 4. Please give the details of your bank accounts (Item 13) giving the particulars of name of the bank, address of the branch and account numbers and tick the bank account where you would like the amount of refund to be credited. In Item 14, furnish the particulars of credit card number and the issuing bank or institution.
- 5. <u>Income from house property (Item No. 16)</u> Give the address of the property, its nature whether let out or self occupied, and the computation of net Income shown against item no. 16 in a separate annexure.
- 6. <u>Income from business or profession (Item No. 17)</u> Income from business or profession is required to be shown against this item. Net income as appearing in your profit and loss or income and expenditure account is to be adjusted by disallowable expenses, admissible claims not charged to the accounts, deemed income, etc. This has further to be adjusted by brought forward losses/depreciation, if any before being shown against item no. 17. Attach separate annexure showing the computation of income from business or profession. The income/loss from speculation business should be shown separately. Also attach trading, profit & loss account, balance sheet, etc., with enclosures including auditor's certificate, wherever required. Nature of business/profession may also be indicated
- 7. <u>Capital gains (Item no. 18)</u> Please show only net amount of capital gains against item no. 18. The nature of the transferred asset, its date of acquisition, date of transfer, cost of acquisition/ expenses, value of consideration, exemption of capital gains, if any, and adjustment of brought forward losses, etc., should be indicated in a separate annexure.
- Capital gains are to be shown separately for short term and long term. The assets held for more than 3 years (except shares, units, etc.) are regarded as long term and others as short term. For shares, units, etc., the period of holding for long term is 12 months.
- The dates 15th Sept., 15th December, 15th March have ramifications on instalments of advance tax payable in relation to capital gains. Therefore capital gains arising in each period (1.4. to 14.9. , 15.9 to 15.12. and thereafter) should be separately indicated against item no. 18).
- 8. <u>Income from other sources (Item No. 19)</u> Only net income from other sources such as interest, income from units, etc. should be shown against this item. However, details of such income or expenses incidental thereto should be given in a separate annexure.
- 9. <u>Income of other persons (Item No. 20)</u> Income of certain other persons like spouse or minor child is liable to be included in your income as per provisions contained in Chapter V of the Act.
- 10. <u>Deductions under Chapter VI-A (Item No. 22)</u> Chapter VI-A provides for various deductions like those for donations (80G), profits from exports, foreign exchange earnings (80HH/HHC/RR/RRA, etc.), profits from certain industries (80IA), income of co-operative societies (80P), etc. Total amount of deductions claimed should be shown section-wise against this item. Detailed computation of deduction, if required, may be given in a separate annexure.
- 11. <u>Income claimed to be exept (Item No. 25)</u> If you are claiming certain receipts as except from tax, please give full details thereof in a separate annexure. Total amount of exemption claimed should be indicated against this item.
- 12. Tax on total income (Item no. 26) In the case of Individual/HUF/AOP/BOI tax is charged for assessment year 2000-2001 at 10% for income slab of Rs. 50,001-60,000, 20% for income slab of Rs. 60,001-1,50,000 and at 30% thereafter. Surcharge is levied at the rate of 10% on the tax payable after allowing rebate under Part-A of Chapter VIII of the Income tax Act. No surcharge is payable by non-residents and persons having income of Rs. 60,000 or less. Tax rates for co-operative societies are at 10% for income upto Rs. 10,000, 20% for income between Rs. 10,001-20,000 and 35% thereafter. Tax rate for Firms is 35% without any slab of income. In case of co-operative societies and resident firms, the tax payable would be enhanced by a surcharge at the rate of ten per cent of the tax payable. Special rates of tax are applicable on long term capital gains, @20% under section 112, on income by way of winnings from lotteries, crossword puzzles, gambling, betting, horse race, etc., @40% under section 115BB. Details of income subjected to special rates should be shown in a separate annexure.
- 13. Rebate/Relief (Item No.27 & 31) Tax rebate of 20% of the amount contributed towards specified savings or investments is available under section 88 of the Income Tax Act like GPF, PPF, LIP, etc. For individuals who are aged 65 years or more, a rebate of 100% tax (subject to the maximum of Rs. 10,000) is available under section 88B. Relief is available under section 89/90/91. Give details of rebate/relief claimed and basis thereof in a separate annexure.
- 14. <u>Taxes paid</u> Please attach proof of taxes paid.
- 15. <u>Interest payable (Item No. 35)</u> Interest is charged under section 234A for late filling of return, under section 234B for shortfall in payment of advance tax and under section 234C for deferment of instalments of advance tax. Please show such interest separately. Please note that interest chargeable under section 234A and 234B is at the rate of one and one-half percent with effect from 1.6.1999 onwards.