

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

New Delhi, the 14th February, 2023

**G.S.R 95(E).**—In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. **Short title and commencement** — (1) These rules may be called the Income-tax (Second Amendment) Rules, 2023.

(2) They shall come into force with effect from 1<sup>st</sup> day of April, 2023.

2. In the Income-tax Rules, 1962, in Appendix-II, for Form ITR-7, the following Form shall be substituted, namely:—

<b>FORM</b>	<b>ITR-7</b>	<b>INDIAN INCOME TAX RETURN</b>	<b>Assessment Year</b>					
		[For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) only] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions for guidance)	2	0	2	3	-	2

**Part A-GEN**

<b>PERSONAL INFORMATION</b>	(A1) Name (as mentioned in deed of creation/ establishing/ incorporation/ formation)				(A2) PAN				
	(A4) Flat/Door/Block No		(A5) Name of Premises/Building/Village			(A3) Date of formation/incorporation (DD/MM/YYYY) / /			
	(A6) Road/Street/Post Office		(A7) Area/Locality			(A11) Status (see instructions)	<input type="checkbox"/>	(A12) Sub Status (see instructions)	<input type="checkbox"/>
	(A8) Town/City/District		(A9) State	(A10) Pin code/Zip code					
	(A13) Office Phone Number with STD code/Mobile No. 1				(A14) Mobile No. 2		(A15) Email Address 1		
	(A16) Email Address 2								
	(A17) (i) Return furnished under section <input type="checkbox"/> 139(4A) <input type="checkbox"/> 139(4B) <input type="checkbox"/> 139(4C) <input type="checkbox"/> 139(4D)								
	(ii) Please specify the section under which the exemption is claimed (dropdown to be provided)								
	(A18) Whether any project/institution is run by the assessee? (Yes/No) If Yes, then please furnish the details: <b>Details of the projects/institutions run by you</b>								
	Sl.	Name of the project/institution (see instruction)			Nature of activity (see instruction)		Classification (see instructions)		
1									
2									
3									
4									

(A19) Details of registration/provisional registration or approval under the Income-tax Act (Mandatory, if required to be registered)

(Where regular registration/approval has been granted, details of provisional registration/ approval are not required)

Sl.	Section under which registered/provisionally registered or approved/notified	Date of registration/provisional registration or approval	Approval/ Notification/ Unique Registration No. (URN)	Approving/ registering Authority	Date from which registration/provisional registration/ approval is effective
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1	(Dropdowns to be provided)														
2															
<b>(A20) Details of registration/provisional registration or approval under any law other than Income-tax Act (including the registration under the Foreign Contribution (Regulation) Act, 2010, registration on DARPAN portal of Niti Aayog and registration with SEBI)</b>															
Sl.	Law under/Portal on which registered	Specify details in case 'Any other Law'	Date of registration or approval	Approval/ Notification/ Registration No.	Approving/ registering Authority	Date from which the registration is effective									
1	(Dropdowns to be provided)														
2															
FILING STATUS	(A21) (ai)	Return filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay.												
	(aii)	Or filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, , <input type="checkbox"/> 153C												
(b)	If revised/ defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)					__/__/__									
(c)	If filed, in response to a notice u/s 139(9)/142(1)/148153C or order u/s 119(2)(b), enter unique number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement				(unique number)	__/__/__									
(d)	Residential status? (Tick) <input type="checkbox"/> Resident <input type="checkbox"/> Non-resident														
(e)	Whether any income included in total income for which claim under section 90/90A/91 has been made? <input type="checkbox"/> Yes <input type="checkbox"/> No [applicable in the case of resident] [if yes, ensure to fill Schedule FSI and Schedule TR]														
(f)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -														
	(1)	Name of the representative													
	(2)	Capacity of the Representative (drop down to be provided)													
	(3)	Address of the representative													
	(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative													
(g)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information														
	Name of Firm			PAN											
(A2 2)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares														
	Name of company	Type of the company	PAN	Opening balance		Shares acquired during the year				Shares transferred during the year		Closing balance			
				No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition	
	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13	
OTHER DETAILS	(A2 3)	I Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then,-													
		a	i	Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?									<input type="checkbox"/> Yes <input type="checkbox"/> No		
			ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts									%		
		b	i	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?									<input type="checkbox"/> Yes <input type="checkbox"/> No		
			ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts									%		
		ii	If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution												
		Sl.	Name of the project/Institution									Amount of aggregate annual receipts from such activities			
		a													
		b													

(A24)	i	Is there any change in the objects/activities during the Year on the basis of which approval/registration/provisional registration was granted?			<input type="checkbox"/> Yes	<input type="checkbox"/> No			
	ii	If yes, please furnish following information:-							
	A	date of such change (DD/MM/YYYY)			____/____/____				
	B	Whether an application for fresh registration/provisional registration has been made in the prescribed form and manner within the stipulated period of thirty days as per clause (ab) of sub-section (1) of section 12A / sub-clause (v) of clause (ac) of sub-section (1) of section 12A			<input type="checkbox"/> Yes	<input type="checkbox"/> No			
	C	Whether fresh registration/provisional registration has been granted under section 12AB			<input type="checkbox"/> Yes	<input type="checkbox"/> No			
	D	date of such fresh registration/provisional registration (DD/MM/YYYY)			____/____/____				
(A25)	Is this your first return?				<input type="checkbox"/> Yes	<input type="checkbox"/> No			
(A26)	Whether provisions of twenty second proviso to section 10(23C) or section 13(10) are applicable?				<input type="checkbox"/> Yes	<input type="checkbox"/> No			
AUDIT INFORMATION	(A27)	(i) Are you liable for audit under the Income-tax Act? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information-							
		(ii) Section under which you are liable for audit (specify section). Please mention date of audit report. (DD/MM/YY)							
		(a) Name of the auditor signing the tax audit report							
		(b) Membership No. of the auditor							
		(c) Name of the auditor (proprietorship/ firm)							
		(d) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm							
		(e) Date of audit report							
		(f) Date of furnishing of the audit report ____/____/____ (DD/MM/YYYY).							
	(A28)	(i) If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report?							
	Act and section		(DD/MM/YY)		Act and section	(DD/MM/YY)			
MEMBER'S INFORMATION	(A29) i. Particulars of persons who were members in the AOP on 31 <sup>st</sup> day of March, 2023 (to be filled by venture capital fund/ investment fund)								
	Sl. No	Name and Address		Percentage of share (if determinate)	PAN	Aadhaar Number/ Enrolment Id (if eligible for Aadhaar)	Status		
	(1)	(2)		(3)	(4)	(5)	(6)		
		ii Particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution [to be mandatorily filled in by all persons filing ITR-7]							
A	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) at any time during the previous year								
Sl.	Name	Relation	Percentage Of shareholding in case of shareholder	Whether Resident of India?	Unique Identification Number	ID Code	Address	Mobile number	E-mail address
B	In case if any of persons (as mentioned in row A above) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year								
Sl.	Name	Whether Resident of India?	Unique Identification Number	ID Code		Address		Percentage of beneficial ownership	
C	Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b) during the previous year								
Sl.	Name and address			PAN		Aadhaar Number/ Enrolment Id			

				(if available)
D	Name(s) of relative(s) of author(s), founder(s), trustee(s), manager(s), and substantial contributor(s) and where any such author, founder, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives at any time during the previous year			
Sl.	Name and address	PAN	Aadhaar Number/ Enrolment Id	

### **SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**

Schedule I							
Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section 10(23C)/10(21)/10(21) read with section 35(1)							
Year of accumulation (F.Yr.)	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable/ religious/Scientific research/ social science or statistical research purposes upto the beginning of the previous year	Balance	Amount taxed in any earlier assessment year(s)	Balance available for application	Amounts applied for charitable or religious /Scientific research/ social science or statistical research purpose during the previous year out of previous years' accumulation
(1)	(2)	(3)	(4)	(5)=(2-4)	(6)	(7) = (5-6)	(8)
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							
2021-22							
2022-23							
<b>Total</b>							

Year of accumulation (F.Yr.)	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (iv)/(v)/(vi)/(via) of clause (23C) of section 10 (if applicable)	Balance amount available for application	Amount invested or deposited in the modes specified in section 11(5) out of 11	Amount invested or deposited in the modes other than specified in section 11(5) out of 11 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable)
	(9)	(10)	(11)=7-8-9-10	(12)	(13)	(14)	(15)=9+10+13+14
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							
2021-22							
2022-23							
<b>Total</b>							

Schedule IA		Details of accumulated income taxed in earlier assessment years as per section 11(3)					
FY \ AY		Assessment year in which the amount referred at Col 6 of Schedule I was taxed (Figures in Rs.)					
		2018-19	2019-20	2020-21	2021-22	2022-23	Total
Year of accumulation (F.Yr.)		(A)	(B)	(C)	(D)	(E)	(F) (A+B+C+D+E)
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Schedule D										Details of deemed application of income under clause (2) of Explanation 1 to sub-section (1) of section 11.									
Year in which income is deemed to be applied (F.Yr.)		Amount deemed to be applied during the previous year of deeming	Reason of deeming application income has not been received during that year any other reason	Out of the deemed application claimed, amount required to be applied	Amount taxed in any earlier assessment year(s)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current Assessment year \	Amount of deemed application claimed in earlier years, applied during the financial year pertaining to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6-7)=0	(9)=(4-6)											
<i>Dropdowns to be provided</i>			<i>Dropdowns to be provided</i>																
2022-23			<i>Dropdowns to be provided</i>																
Total																			

Schedule DA		Details of accumulated income taxed in earlier assessment years as per section 11 (1B)					
Assessment Year \ Year of accumulation (F.Yr.)		Assessment year in which the amount referred at Col 5 of Schedule D was taxed (Figures in Rs.)					
		Prior to AY 2019-20	2019-20	2020-21	2021-22	2022-23	Total
		(A)	(B)	(C)	(D)	(E)	(F) (A+B+C+D+E)
Prior to FY 2017-18							
2017-18							
2018-19							
2019-20							
2020-21							

Schedule J Statement showing the funds and investments as on the last day of the previous year [to be filled by assesses claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(vii)]											
DETAILS OF INVESTMENT OF FUNDS	A1 Details of corpus										
	Corpus Donation	Opening Balance as on 01.04.2022 (corpus not applied till 31.03.2022)	Received/Treated as corpus during the year	Applied during the year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance as on 31.03.2023	Invested in modes specified in Sec 11(5) as on 31.03.2023	Amount taxed in assessment year 2022-23	Invested in modes other than specified in section 11(5) as on 31.03.2023
		(1)	(2)	(3)	(4)	(5)	(6)	(7)=(1+2+5-3)	(8)	(9)	(10)=7-8-9
	(i.) Representing donations received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020										
	(ii.) Other than (i) above received on or after 01.04.2021										
	(iii.) Other than (i) and (ii) above										
	Total										
	A2 Details of loan and borrowings										
	Opening Balance As on 01.04.2022 (1)	Loan & Borrowings taken for applications towards objectives during the year (2)	Applied for the objects of the trust or institution during the year (3)	Amount of repayment of loan or borrowing during the year (which was earlier applied and not claimed as application) (4)	Financial year in which (4) was applied earlier (5)	Total Repayment of loan or borrowing during the year (6)	Closing Balance as on 31.03.2023 (7) (1+2-6=7)				
	B Details of corpus investment/deposits made under section 11(5) as on 31.03.2023										
	Sl No	Investment out of	Mode of investment as per section 11(5)				Amount of investment				
(1)	(2)	(3)				4					
i	corpus representing donation received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	Dropdown to be provided (Please specify the nature)									
ii	Corpus other than (i) above received on or after 01.04.2021										
iii	Other than (i) and (ii) above										
iv	TOTAL										
C Investment held at any time during the previous year (s) in concern (s) in which persons referred to in section 13(3) and 21 <sup>st</sup> Proviso of Section 10(23C) have a substantial interest											
Sl. No.	Name and address of the concern	Whether the concern is a company (tick as applicable <input checked="" type="checkbox"/> )	Number of shares held	Class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col (6) exceeds 5 percent of the capital of the concern during the previous year (tick as applicable <input checked="" type="checkbox"/> )				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
i		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No				
ii		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No				
iii		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No				
iv		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No				
v		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No				
TOTAL											
D Other investments as on the last day of the previous year											
Sl. No.	Name and address of the concern	Whether the concern is a company (tick as applicable <input checked="" type="checkbox"/> )		Class of shares held	Number of shares held	Nominal value of investment					
(1)	(2)	(3)		(4)	(5)	(6)					
i		<input type="checkbox"/> Yes <input type="checkbox"/> No									
ii		<input type="checkbox"/> Yes <input type="checkbox"/> No									
iii		<input type="checkbox"/> Yes <input type="checkbox"/> No									
iv		<input type="checkbox"/> Yes <input type="checkbox"/> No									
v		<input type="checkbox"/> Yes <input type="checkbox"/> No									
TOTAL											
E Voluntary contributions/donations received in kind but not converted into investments in the specified modes u/s 11(5) within the time provided											
Sl. No	Name and address of the donor	Value of contribution/donation	Value of contribution applied towards objective	Amount out of (3) invested in modes prescribed under section 11(5)	Balance to be treated as income under section 11(3)						
(1)	(2)	(3)	(4)	(5)	(6)						
i											
ii											

iii				
iv	TOTAL			

Part A-BS		CONSOLIDATED BALANCE SHEET AS ON 31 <sup>ST</sup> DAY OF MARCH, 2023		
SOURCES OF FUNDS	<b>A Sources of Funds</b>			
	<b>1 Own Funds</b>			
	a	Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	1a	
	b	Other corpus received on or after 01.04.2021	1b	
	c	Corpus other than (a) and (b)	1c	
	d	Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)	1d	
	e	Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards	1e	
	f	Any other reserve (Specify the nature)		
		i Specify the nature	i	
		ii Specify the nature	ii	
		iii Total (ai + aii.)	1fiii	
	g	Total fund (a+ b+c+d+e+f)	1g	
	<b>2 Loan and Borrowings</b>			
	a	Secured loans	a	
	b	Unsecured loans (including deposits)	b	
	c	Total Loan Funds (a+ b)	2c	
	<b>3 Advances</b>			
<b>4 Sources of funds (1g + 2c +3)</b>				
<b>4</b>				
APPLICATION OF FUNDS	<b>B Application of funds</b>			
	<b>1 Fixed assets</b>			
	a	Gross Fixed Assets	1a	
	b	Depreciation	1b	
	c	Net Fixed Assets (1a-1b)	1c	
	<b>2 Investments</b>			
	<b>3 Current assets, loans and advances</b>			
	a	Current assets		
	i	Inventories	I	
	ii	Sundry Debtors	ii	
	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	iv	
	v	Total current assets (i +ii + iiiD + iv)	av	
	b	Loans and advances	B	
	c	Total (av + b)	C	
	d	Current liabilities and provisions		
	i	Current liabilities		
		A Sundry Creditors	A	
		B Other payables	B	
	C Total (A + B)	iC		
ii	Provisions	ii		
iii	Total (iC + ii)	diii		
e	Net Current Assets (3c – 3diii)	3e		
<b>4 Accumulated balance/ Any other reserve (deficit)</b>				
<b>5 Total, application of funds (1+2+3e+4)</b>				
<b>6 Out of 5, Investment made in modes specified u/s 11(5)</b>				
<b>7 Out of 5, Investment made in modes other than specified u/s 11(5)</b>				

Schedule R		Reconciliation of Corpus of Schedule J and Balance sheet		
Particulars	Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	Other corpus received on or after 01.04.2021	Corpus other than (a) and (b)	
	(1)	(2)	(3)	
A. Closing balance as on 31.03.2023 as per Schedule J				

<b>B. Reasons of difference (+/-) (Bi+Bii+Biii)</b>			
<b>i) Purchase of fixed asset</b>			
<b>ii) Depreciation</b>			
<b>iii) Any other reason (Please specify)</b>			
<b>C. Closing balance as on 31.03.2023 as per Balance sheet (A+B)</b>			

Schedule LA		Political Party	
POLITICAL PARTY	1	A) Whether registered under section 29A of the Representation of People Act, 1951	<input type="checkbox"/> Yes <input type="checkbox"/> No
		a If yes, please enter registration number	
		b Date of Registration	____/____/____
		B) Whether recognised by the Election Commission of India	<input type="checkbox"/> Yes <input type="checkbox"/> No
		a If yes, date of recognition	
	2	Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
	3	Whether the accounts have been audited? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
		If yes, furnish the following information:-	
		a Date of furnishing of the audit report (DD/MM/YYYY)	____/____/____
		b Name of the auditor signing the audit report	
		c Membership No. of the auditor	
		d Name of the auditor (proprietorship/ firm)	
		e Proprietorship/firm registration No.	
		f Permanent Account Number (PAN) /Aadhaar No. of the auditor (proprietorship/ firm)	
		g Date of audit report	____/____/____
	4	Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
		If yes, then date of submission of the report (DD/MM/YYYY)	____/____/____
	5	a Whether any voluntary contribution from any person in excess of twenty thousand rupees was received during the year? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
		b If yes, whether record of each voluntary contribution (other than contributions by way of electoral bonds) in excess of twenty thousand rupees (including name and address of the person who has made such contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
	6	Whether any donation exceeding two thousand rupees was received otherwise than by an account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through electoral bond? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
7	Please furnish the following information:-		
	a Total voluntary contributions received by the party during the F.Y. (bd)	7a	
	b Aggregate value of all the voluntary contributions received upto Rs. 20,000 during the F.Y.	7b	
	ci Aggregate value of all the voluntary contributions received upto Rs. 2,000 in cash during the F.Y.	7ci	
	cii Aggregate value of all the voluntary contributions received upto Rs. 2,000 other than in cash during the F.Y.	7cii	
	d Aggregate value of all the voluntary contributions received more than Rs. 20,000/- during the F.Y.	7d	

Schedule ET		Electoral Trust	
ELECTORAL TRUST	1	Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
	2	Whether record of each voluntary contribution (including name, address and PAN of the person who has made such contribution along with the mode of contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
	3	Whether record of each eligible political party to whom the distributable contributions have been distributed (including name, address, PAN and registration number of eligible political party) was maintained? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
	4	Whether the accounts have been audited as per rule 17CA(12)? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
		If yes, date of audit report in Form No.10BC (DD/MM/YYYY)	____/____/____
	5	Whether the report as per rule 17CA(14) furnished to the Commissioner of Income-tax or Director of Income-tax? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	Details of voluntary contributions received and amounts distributed during the year		



	<b>I</b>	Opening balance as on 1 <sup>st</sup> April	<b>i</b>	
	<b>ii</b>	Voluntary contribution received during the year	<b>ii</b>	
	<b>iii</b>	Total (i + ii)	<b>iii</b>	
	<b>iv</b>	Amount distributed to Political parties	<b>iv</b>	
	<b>V</b>	Amount spent on administrative and management functions of the Trust (Restricted to 5% of Sr.no. ii above OR 5 lakh for first year of incorporation and 3 lakh for subsequent years whichever is lesser)	<b>v</b>	
	<b>vi</b>	Total (iv + v)	<b>vi</b>	
	<b>vii</b>	Total amount eligible for exemption under section 13B (Sr.no. 6ii of schedule ET if Amount distributed in 6iv is 95% of 6iii )(As per rule 17CA)	<b>vii</b>	
	<b>viii</b>	Closing balance as on 31 <sup>st</sup> March (iii – vi)	<b>viii</b>	

Schedule VC		Voluntary Contributions [to be mandatorily filled in by all persons filing ITR-7]				
<b>A</b>	<b>Domestic Contribution (Other than anonymous donations taxable u/s 115BBC)</b>					
	<b>i</b>	Corpus donation (Aia +Aib)		<b>Ai</b>		
	<b>a</b>	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)		<b>Aia</b>		
		<b>b</b> Corpus other than above		<b>Aib</b>		
	<b>ii</b>	Other than corpus donation				
		<b>(a)</b>	Grants Received from Government		<b>Aiia</b>	
		<b>(b)</b>	Grants Received from Companies under Corporate Social Responsibility		<b>Aiib</b>	
		<b>(c)</b>	Other specific grants		<b>Aiic</b>	
		<b>(d)</b>	Other Donations		<b>Aiid</b>	
		<b>(e)</b>	Total		<b>Aiie</b>	
	<b>iii</b>	Voluntary contribution Domestic (Ai + Aiie)		<b>Aiii</b>		
	<b>B</b>	<b>Foreign contribution (other than anonymous donations taxable u/s 115BBC)</b>				
		<b>i</b>	Corpus donation (Bia + Bib)		<b>Bi</b>	
		<b>a</b>	Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)		<b>Bia</b>	
			<b>b</b> Corpus other than above		<b>Bib</b>	
		<b>ii</b>	Other than corpus donation		<b>Bii</b>	
		<b>iii</b>	Foreign contribution (Bi + Bii)		<b>Biii</b>	
		<b>iv</b>	Specify the purpose for which foreign contribution has been received		<b>Biv</b>	Free text box
		<b>C</b>	Total Contributions (Aiii + Biii)		<b>C</b>	
	<b>D</b>	Anonymous donations, chargeable u/s 115BBC [Applicable to assessee claiming exemption u/s 11 or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via) or 10(23C)(iiad) or 10(23C)(iiiie)]				
<b>i</b>		Aggregate of such anonymous donations received		<b>i</b>		
<b>ii</b>		5% of total donations received at Sl. No C+Di or 1,00,000 whichever is higher		<b>ii</b>		
<b>iii</b>		Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)		<b>iii</b>		

Schedule AI		Aggregate of income derived during the previous year excluding Voluntary contributions [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]		
<b>AGGREGATE OF INCOME</b>	<b>1</b>	Receipts from main objects		<b>1</b>
	<b>2</b>	Receipts from incidental objects		<b>2</b>
	<b>3</b>	Rent		<b>3</b>
	<b>4</b>	Commission		<b>4</b>
	<b>5</b>	Dividend income		<b>5</b>
	<b>6</b>	Interest income		<b>6</b>
	<b>7</b>	Agriculture income		<b>7</b>
	<b>8</b>	Net consideration on transfer of capital asset		<b>8</b>
	<b>9</b>	Any other income (specify nature and amount)		
			Nature	Amount
	<b>A</b>	Pass through income/Loss (Fill schedule PTI)	<b>a</b>	
	<b>B</b>		<b>b</b>	
	<b>C</b>		<b>c</b>	
	<b>D</b>		<b>d</b>	
	<b>E</b>	Total (9a+ 9b+ 9c +9d)	<b>e</b>	<b>9e</b>
<b>10</b>	Total (1 + 2 + 3 + 4 + 5 + 6 + 8 + 9)		<b>10</b>	

Schedule A		Amount applied to stated objects of the trust/institution during the previous year from all sources referred to in C1 to C7 of this table- [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]			
A	Application towards the expenditure of the trust/institution	Revenue	Capital	Total	
1	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)– Other than Corpus	1			
2	Religious	2			
3	Relief of poor	3			
4	Educational	4			
5	Yoga	5			
6	Medical relief	6			
7	Preservation of environment	7			
8	Preservation of monuments etc.	8			
9	General public utility	9			
10	Application which cannot be specifically identified under 1 to 9 above	10			
11	Cost of new asset for claim of exemption u/s 11(1A) (restricted to the net consideration)	11			
12	Total (A1 to A11)	A12			
B	Expenditure not allowed as application other than application out of source of fund at C2 to C7 (B1 + B2 + B3 + B4+B5+B6+B7+B8) <i>Note: Amount entered in Sl. No. B should be out of Sl. No. A</i>	B			
1	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) towards Corpus	1			
2	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) other than towards corpus in case of donations out of accumulated income	2			
3	Donation to trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via) not having same objects	3			
4	Donation to any person other than trust or institution registered u/s 12AB or approved u/s 10(23C)(iv)/(v)/(vi)/(via)	4			
5	Application outside India for which approval as per proviso to section 11(1)(c) is obtained	5			
6	Application outside India for which approval as per proviso to section 11(1)(c) is not obtained	6			
7	Applied for any purpose beyond the objects of the trust or institution	7			
8	Any other disallowable application	8			
C	Source of fund to meet revenue and capital application in Row A	C			
1	Income derived from the property/income earned during previous year (Excluding corpus)	1			
2	Income accumulated as under section 11(2) or third proviso to section 10(23C) in earlier years	2			
3	Income deemed to be applied in any preceding year under clause 2 of Explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	3			
4	Income of earlier years upto 15% accumulated or set apart	4			
5	Corpus	5			
6	Borrowed Fund	6			
7	Any other (Please specify)	7			
D	Total Amount applied during the previous year [A12-B-C2-C3-C4-C5-C6-C7]	D			
E	Amount which was not actually paid during the previous year out of D	E			
F	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	F			
G	Total amount to be allowed as application (G=D-E+F)	G			

Schedule IE- 1		Income and Expenditure statement [Applicable for assessee claiming exemption under sections 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46), 10(47)]			
1	Total receipts including any voluntary contribution	1			
2	Application of income towards object of the institution	2			
3	Accumulation of income	3			

Schedule IE- 2		Income and Expenditure statement [Applicable for assessee claiming exemption under sections 10(23A), 10(24)]			
A	1	Total receipts including any voluntary contribution	1		
	2	Application of income towards object of the institution	2		
	3	Accumulation of income	3		
B	1	Do you have any income which is taxable? If Yes Please provide details (Tick) <input checked="" type="checkbox"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No	

	a	Income from House Property? (If yes, Please fill Schedule HP)	1a	<input type="checkbox"/> Yes <input type="checkbox"/> No
	b	Income from Business or Profession (If yes, Please fill Schedule BP)	1b	<input type="checkbox"/> Yes <input type="checkbox"/> No
	c	Income from Capital gains (If yes, Please fill Schedule CG)	1c	<input type="checkbox"/> Yes <input type="checkbox"/> No
	d	Income from other Sources (If yes, Please fill Schedule OS)	1d	<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>Schedule IE- 3</b>		<b>Income and Expenditure statement</b> [applicable for assessee claiming exemption under sections 10(23C)(iiiab) or 10(23C)(iiiac)] (please fill up address for each institution separately):		
1	Objective of the institution (drop down to be provided - Educational / Medical)	1		
2	Addresses where activity is carrying out	2		
3	Total receipts including any voluntary contribution	3		
4	Government Grants out of Sl. No. 3 above	4		
5	Amount applied for objective	5		
6	Balance accumulated	6		

<b>Schedule IE- 4</b>		<b>Income and Expenditure statement</b> [applicable for assessee claiming exemption under sections 10(23C)(iiid) or 10(23C)(iiiae)] (please fill up address for each institution separately):		
1	Objective of the institution (drop down to be provided - Educational / Medical)	1		
2	Addresses where activity is carrying out	2		
3	Gross Annual receipts	3		
4	Amount applied for objective	4		
5	Balance accumulated	5		

<b>Schedule HP</b>		<b>Details of Income from House Property</b> (Please refer to instructions) (Drop down to be provided indicating ownership of property)				
HOUSE PROPERTY	1	Address of property 1	Town/ City	State	Country	PIN Code/ Zip Code
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)					
	Assessee's percentage of share in the property					
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner(s) (optional)		Percentage Share in Property	
	I					
	II					
	/Tick <input checked="" type="checkbox"/> the applicable option] <input type="checkbox"/> Let out <input type="checkbox"/> Deemed let out		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (if available)	
	I					
	II					
	a	Gross rent received or receivable or lettable value (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	Arrears/Unrealised rent received during the year less 30%				1i	
j	Income from house property I (1e – 1h + 1i)				1j	
2	Address of property 2	Town/ City	State	Country	PIN Code/ Zip Code	
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)						
Assessee's percentage of share in the property						
Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner(s) (optional)		Percentage Share in Property		
I						
II						
/Tick <input checked="" type="checkbox"/> the applicable option] <input type="checkbox"/> Let out <input type="checkbox"/> Deemed let out		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)		
I						
II						

a	Gross rent received/ receivable/ lettable value (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	Arrears/Unrealised rent received during the year less 30%	2i	
j	Income from house property 2 (2e – 2h + 2i)	2j	
3	Pass through income/Loss if any *	3	
4	Income under the head “Income from house property” (1j + 2j + 3) (if negative take the figure to 2i of schedule CYLA)	4	
<b>NOTE</b> ▶ Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.			

Schedule CG		Capital Gains									
A	Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)										
CAPITAL GAINS	Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain)								
			Date of purchase/acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY					
		a	i	Full value of consideration received/receivable			ai				
			ii	Value of property as per stamp valuation authority			a ii				
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a ii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a ii)]			a iii				
		b	Deductions under section 48								
			i	Cost of acquisition without indexation			bi				
			ii	Cost of Improvement without indexation			b ii				
			iii	Expenditure wholly and exclusively in connection with transfer			b iii				
			iv	Total (bi + b ii + b iii)			b iv				
		c	Balance (a iii – b iv)								
		d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)								
		e	Short-term Capital Gains on Immovable property (1c - 1d)								
		f	In case of transfer of immovable property, please furnish the following details (see note)								
			S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	State	
		NOTE		▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.							
		2	From slump sale								
		A	i	Fair market value as per rule 11UAE(2)			2ai				
			ii	Fair market value as per rule 11UAE(3)			2a ii				
			iii	Full value of consideration (higher of ai or a ii)			2a iii				
B	Net worth of the under taking or division			2b							
C	Short term capital gains from slump sale (2a iii-2b)										
3	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)										
a	Full value of consideration			3a							
b	Deductions under section 48										
	I	Cost of acquisition without indexation			bi						
	ii	Cost of Improvement without indexation			b ii						
	iii	Expenditure wholly and exclusively in connection with transfer			b iii						
	iv	Total (i + ii + iii)			b iv						
c	Balance (3a – b iv)										

			d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d		
			e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)			A3e
4				For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)			
			a	STCG on transactions on which securities transaction tax (STT) is paid			A4a
			b	STCG on transactions on which securities transaction tax (STT) is not paid			A4b
5				For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD			
		a	i	In case securities sold include shares of a company other than quoted shares, enter the following details			
			a	Full value of consideration received/receivable in respect of unquoted shares	ia		
			b	Fair market value of unquoted shares determined in the prescribed manner	ib		
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
			ii	Full value of consideration in respect of securities other than unquoted shares	a ii		
			iii	Total (ic + ii)	a iii		
		b		Deductions under section 48			
			i	Cost of acquisition without indexation	bi		
			ii	Cost of improvement without indexation	bii		
			iii	Expenditure wholly and exclusively in connection with transfer	biii		
			iv	Total (i + ii + iii)	biv		
		c		Balance (5a iii – biv)	5c		
			d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d		
			e	Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)			A5e
6				From sale of assets other than at A1 or A2 or A3 or A4 or A5 above			
	A	i		In case assets sold include shares of a company other than quoted shares, enter the following details			
			a	Full value of consideration received/receivable in respect of unquoted shares	ia		
			b	Fair market value of unquoted shares determined in the prescribed manner	ib		
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
			ii	Full value of consideration in respect of assets other than unquoted shares	a ii		
			iii	Total (ic + ii)	a iii		
	B			Deductions under section 48			
			i	Cost of acquisition without indexation	bi		
			ii	Cost of Improvement without indexation	bii		
			iii	Expenditure wholly and exclusively in connection with transfer	biii		
			iv	Total (i + ii + iii)	biv		
	C			Balance (6a iii – biv)	6c		
			D	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	6d		
			E	Deemed short term capital gains on depreciable assets	6e		
			f	Deduction under section 54D/54G/54GA	6f		
			g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)			A6g
7				Amount deemed to be short term capital gains			
	a			Whether any amount of unutilised capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?			

Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilised in Capital gains account (X)				
			Year in which asset acquired/constructed	Amount utilised out of Capital Gains account					
i	2019-20	54D/54G/54GA							
b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'								
Amount deemed to be short term capital gains (Xi + b)					A7				
8	Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a+A8b + A8c)				A8				
a	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%			A8a					
b	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%			A8b					
c	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates			A8c					
9	Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA								
Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									
a	Total amount of STCG not chargeable to tax in India as per DTAA				A9a				
b	Total amount of STCG chargeable to tax at special rates in India as per DTAA				A9b				
10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a)				A10				
B	Long-term capital gain (LTCG) (Sub-items 6, 7 and 8 are not applicable for residents)								
1	From sale of land or building or both (fill up details separately for each property)(in case of co-ownership, enter your share of Capital Gain)								
	Date of purchase/acquisition		DD/MM/YYYY	Date of sale/transfer		DD/MM/YYYY			
a	I	Full value of consideration received/receivable			ai				
	ii	Value of property as per stamp valuation authority			aii				
	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]			aiii				
b	Deductions under section 48								
	i	Cost of acquisition			bi				
	ii	Cost of acquisition with indexation			biia				
	iii	Total Cost of Improvement with indexation			biib				
		(a)Cost of improvement							
		(b)Year of improvement							
		(c)Cost of Improvement with indexation							
		Add row							
	iv	Expenditure wholly and exclusively in connection with transfer			biib				
		Total (biia + biib + biib)			biv				
c	Balance (aiii – biv)				1c				
d	Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)				1d				
e	Long-term Capital Gains on Immovable property (1c - 1d)								B1e
f	In case of transfer of immovable property, please furnish the following details (see note)								
	S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	State	
	NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.								
2	From slump sale								
a	i	Fair market value as per rule 11UAE(2)			2ai				
	ii	Fair market value as per rule 11UAE(3)			2aii				
	iii	Full value of consideration (higher of ai or aii)			2aiii				
b	Net worth of the under taking or division				2b				
c	Balance (2aiii – 2b)				2c				

		d Deduction u/s 54EC		2d						
	3	e Long term capital gains from slump sale (2c-2d)						B2e		
		From sale of bonds or debenture (other than capital indexed bonds issued by Government)								
		a	Full value of consideration		3a					
		b	Deductions under section 48							
		i	Cost of acquisition without indexation		bi					
			ii	Cost of improvement without indexation		bii				
			iii	Expenditure wholly and exclusively in connection with transfer		biii				
			iv	Total (bi + bii + biii)		biv				
		c	LTCG on bonds or debenture - (3a-biv)						B3c	
		4 From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable								
		a	Full value of consideration		4a					
		b	Deductions under section 48							
		i	Cost of acquisition without indexation		bi					
			ii	Cost of improvement without indexation		bii				
			iii	Expenditure wholly and exclusively in connection with transfer		biii				
iv	Total (bi + bii + biii)			biv						
c	Long Term Capital Gains on assets at B4 (4a – biv)						4c			
5 From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A										
Long-term Capital Gains on sale of capital assets at B5								B5		
6 For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)										
LTCG computed without indexation benefit								B6		
7 For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD										
a	i	In case securities sold include shares of a company other than quoted shares, enter the following details								
		a	Full value of consideration received/receivable in respect of unquoted shares		ia					
		b	Fair market value of unquoted shares determined in the prescribed manner		ib					
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic					
		ii	Full value of consideration in respect of securities other than unquoted shares		aii					
		iii	Total (ic + ii)		aiii					
		b	Deductions under section 48							
i	Cost of acquisition without indexation		bi							
	ii	Cost of improvement without indexation		bii						
	iii	Expenditure wholly and exclusively in connection with transfer		biii						
	iv	Total (bi + bii + biii)		biv						
c	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aiii-biv)						B7c			
8 For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A										
Long-term Capital Gains on sale of capital assets at B8								B8		
9 From sale of assets where B1 to B8 above are not applicable										
a	i	In case assets sold include shares of a company other than quoted shares, enter the following details								
		a	Full value of consideration received/receivable in respect of unquoted shares		ia					
		b	Fair market value of unquoted shares determined in the prescribed manner		ib					
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic					

		ii	Full value of consideration in respect of assets other than unquoted shares				aii				
		iii	Total (ic + ii)				aiii				
		b	Deductions under section 48								
		i	Cost of acquisition with indexation				bi				
		ii	Cost of improvement with indexation				bii				
		iii	Expenditure wholly and exclusively in connection with transfer				biii				
		iv	Total (bi + bii + biii)				biv				
		c	Balance (aiii – biv)				9c				
		d	Deduction under section 54D//54G/54GA (Specify details in item D below)				9d				
		e	Long-term Capital Gains on assets at B9 above (9c- 9d)							B9e	
		10	Amount deemed to be long-term capital gains								
		a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below								
		S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed Year in which asset acquired/constructed		Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilized in Capital gains account (X)			
		i	2019-20	54D//54G/54GA							
		b	Amount deemed to be long-term capital gains, other than at 'a'								
			Amount deemed to be long-term capital gains (Xi + b)							B10	
		11	Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b)							B11	
		a1	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A					B11a1			
		a2	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A					B11a2			
		B	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%					B11b			
		12	Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA								
		Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		I									
		II									
		a	Total amount of LTCG not chargeable to tax in India as per DTAA							B12a	
		b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA							B12b	
		13	[Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]							B13	
		C1	Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below))							C1	
		C2	Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA)							C2	
		C3	Income chargeable under the head "CAPITAL GAINS" (C1 + C2)							C3	
		D	Information about deduction claimed against Capital Gains								
		1	In case of deduction u/s 54D/54EC /54G/54GA give following details								
		a	Deduction claimed u/s 54D								
		i	Date of acquisition of original asset				ai	dd/mm/yyyy			
		ii	Cost of purchase/ construction of new land or building for industrial undertaking				aii				
		iii	Date of purchase of new land or building				aiii	dd/mm/yyyy			
		iv	Amount deposited in Capital Gains Accounts Scheme before due date				aiv				
		v	Amount of deduction claimed				av				
		b	Deduction claimed u/s 54EC								
		i	Date of transfer of original asset				bi	dd/mm/yyyy			
		ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)				bii				
		iii	Date of investment				biii	dd/mm/yyyy			
		iv	Amount of deduction claimed				biv				
		c	Deduction claimed u/s 54G								
		i	Date of transfer of original asset				ci	dd/mm/yyyy			
		ii	Cost and expenses incurred for purchase or construction of new asset				cii				
		iii	Date of purchase/construction of new asset in an area other than urban area				ciii	dd/mm/yyyy			
		iv	Amount deposited in Capital Gains Accounts Scheme before due date				civ				



			v	Amount of deduction claimed				cv			
			d	Deduction claimed u/s 54GA							
			i	Date of transfer of original asset from urban area				di	dd/mm/yyyy		
			ii	Cost and expenses incurred for purchase or construction of new asset				dii			
			iii	Date of purchase/construction of new asset in SEZ				diii	dd/mm/yyyy		
			iv	Amount deposited in Capital Gains Accounts Scheme before due date				div			
			v	Amount of deduction claimed				dv			
			e	Total deduction claimed (1a + 1b + 1c + 1d)				e			
E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9a & B12a which is NOT chargeable under DTAA)											
	Sl.	Type of Capital Gain	Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss set off				Long term capital loss set off			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)
				15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
			1	2	3	4	5	6	7	8	9
	i	Loss to be set off (Fill this row if figure computed is negative)		(A3e*+ A4a*+ A8a*)	(A5e*+ A8b*)	(A1e*+ A2c*+A4b*+A6g*+A7*+A8c*)	A9b	(B4c*+ B5*+ B7c*+ B8*+ B9e*+ B11a1*+B11a2*)	(B1e*+ B2e*+B3c*+B6*+ B9e*+ B10*+ B11b*)	B12b	
	ii	Short term capital gain	15%	(A3e*+ A4a*+ A8a*)							
	iii	Short term capital gain	30%	(A5e*+ A8b*)							
	iv	Short term capital gain	applicable rate	(A1e*+ A2c*+A4b*+A6g*+A7*+A8c*)							
	v	Short term capital gain	DTAA rates	A9b							
	vi	Long term capital gain	10%	(B4c*+ B5*+ B7c*+ B8*+ B9e*+ B11a1*+B11a2*)							
	vii	Long term capital gain	20%	(B1e*+ B2e*+B3c*+B6*+ B9e*+ B10*+ B11b*)							
	viii	Long term capital gain	DTAA rates	B12b							
	ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)									
	x	Loss remaining after set off (i-ix)									
The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.											
The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.											

Schedule VDA Income from transfer of virtual digital assets u/s 115BBH						
Sl. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Business/Capital Gain)	Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
Add Rows						

A. Total (Sum of all Positive Incomes of Business Income in Col. 7)	(Item No. 3d of Schedule BP)
B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7)	(Item No. C2 of Schedule CG)

Schedule OS		Income from other sources			
OTHER SOURCES	<b>1</b>	<b>Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)</b>		<b>1</b>	
	<b>a</b>	<b>Dividends, Gross (ai+aii)</b>		<b>1a</b>	
	<b>i</b>	Dividend income other than (ii)		<b>ai</b>	
	<b>ii</b>	Dividend income u/s 2(22)(e)		<b>aii</b>	
	<b>b</b>	<b>Interest, Gross (bi + bii + biii + biv + bv)</b>		<b>1b</b>	
	<b>i</b>	From Savings Bank	<b>bi</b>		
	<b>ii</b>	From Deposits (Bank/ Post Office/ Co-operative Society)	<b>bii</b>		
	<b>iii</b>	From Income-tax Refund	<b>biii</b>		
	<b>iv</b>	In the nature of Pass-through income/Loss	<b>biv</b>		
	<b>v</b>	Others	<b>bv</b>		
	<b>c</b>	<b>Rental income from machinery, plants, buildings, etc., Gross</b>		<b>1c</b>	
	<b>d</b>	<b>Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)</b>		<b>1d</b>	
	<b>i</b>	Aggregate value of sum of money received without consideration		<b>di</b>	
	<b>ii</b>	In case immovable property is received without consideration, stamp duty value of property		<b>dii</b>	
	<b>iii</b>	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration as adjusted as per section 56(2)(x)		<b>diii</b>	
	<b>iv</b>	In case any other property is received without consideration, fair market value of property		<b>div</b>	
	<b>v</b>	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration		<b>dv</b>	
	<b>e</b>	<b>Any other income (please specify nature)</b>		<b>1e</b>	
		<b>Sl.no</b>	<b>Nature</b>	<b>Amount</b>	
			Income due to disallowance of exemption under clauses of section 10		
		Rows can be added as required			
		<b>2</b>	<b>Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. no 1)</b>		<b>2</b>
		<b>a</b>	<b>Income from winnings from lotteries, crossword puzzles etc.</b>		<b>2a</b>
		<b>b</b>	<b>Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)</b>		<b>2b</b>
		<b>i</b>	Cash credits u/s 68		<b>bi</b>
		<b>ii</b>	Unexplained investments u/s 69		<b>bii</b>
		<b>iii</b>	Unexplained money etc. u/s 69A		<b>biii</b>
	<b>iv</b>	Undisclosed investments etc. u/s 69B		<b>biv</b>	
	<b>v</b>	Unexplained expenditure etc. u/s 69C		<b>bv</b>	
	<b>vi</b>	Amount borrowed or repaid on hundi u/s 69D		<b>bvi</b>	
	<b>c</b>	<b>Any other income chargeable at special rate (total of ci to cxv)</b>		<b>2c</b>	
	<b>i</b>	Dividends received by non-resident foreign company chargeable u/s 115A(1)(a)(i)	<b>ci</b>		
	<b>ii</b>	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	<b>cii</b>		
	<b>iii</b>	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	<b>ciii</b>		
	<b>iv</b>	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	<b>civ</b>		
	<b>v</b>	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @4 %	<b>cv</b>		

				vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cvi								
				vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvii								
				viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cviii								
				ix	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)	ix								
				x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	cx								
				xi	Income by way of dividends from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cxii								
				xii	Income received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxiii								
				xiii	Income received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	cxiv								
				xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	cxv								
				d	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)					2d				
				e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)					2e				
					Sl. No.	Amount of income	Item No.1ai, 1b to 1d, 2a, 2c & 2d in which included	Country name and Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
					I									
					II									
				3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2c, 2d & 2e)									
				a	Expenses / Deductions (other than entered in c)	3a								
				b	Depreciation (available only if income offered in 1c of "schedule OS")	3b								
				c	Interest expenditure on dividend u/s 57(i) (available only if income offered in 1a) -	3c								
				ci	Eligible Interest expenditure u/s 57(i) - computed value	3ci								
				d	Total	3d								
				4	Amounts not deductible u/s 58							4		
				5	Profits chargeable to tax u/s 59							5		
				6	Net income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) - 3 + 4 + 5) (If negative take the figure to 4i of schedule CYLA)							6		
				7	Income from other sources (other than from owning race horses) (2+6) (enter 6 as nil, if negative)							7		
				8	Income from the activity of owning and maintaining race horses									
				a	Receipts	8a								
				b	Deductions under section 57 in relation to receipts at 8a only	8b								
				c	Amounts not deductible u/s 58	8c								
				d	Profits chargeable to tax u/s 59	8d								
				e	Balance (8a - 8b + 8c + 8d)									8e
				9	Income under the head "Income from other sources" (7 + 8e) (take 8e as nil if negative)							9		

10 Information about accrual/receipt of income from Other Sources							
S. No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3	
		(i)	(ii)	(iii)	(iv)	(v)	
1	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)						
2	Dividend Income referred in Sl. No. 1a(i)						
3	Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI						
4	Dividend Income u/s 115AC @ 10%						
5	Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)						
6	Dividend income chargeable at DTAA Rates w.r.t.1a(i)						

**Schedule OA General**

Do you have any income under the head business and profession? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "yes" please enter following details)		
1	Nature of Business or profession (refer to the instructions)	1
2	Number of branches	2
3	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile <input type="checkbox"/> cash	3
4	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes	4
5	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	5
6	Method of valuation of closing stock employed in the previous year	6
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)	<input type="checkbox"/> 6a
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)	<input type="checkbox"/> 6b
c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	6c
d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A	6d

**Schedule BP****Computation of income from business or profession**

A		From business or profession other than speculative business and specified business	
INCOME FROM BUSINESS OR PROFESSION	1	Profit before tax as per income and expenditure account (as applicable)	1
	2a	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss)	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 a House property	3a

	considered under other heads of income or chargeable u/s 115BBH	b	Capital gains	3b		(Item No. A of Schedule VDA)	
		c	Other sources	3c			
		ci	Dividend income	3ci			
		cii	other than Dividend income	3cii			
		d	u/s 115BBH (net of Cost of Acquisition, if any)	3d			
4	Profit or loss included in 1, which is referred to in section 44AE					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 (specify nature and amount)					
		i		ci			
		ii		cii			
		iii	Total (ci + cii)		5ciii		
	d	Total exempt income			5d		
6	Balance (1- 2a - 2b - 3a - 3b - 3c - 3d - 4- 5d)					6	
7	Expenses debited to profit and loss account considered under other heads of income		a	House property	7a		
			b	Capital gains	7b		
			c	Other sources	7c		
8	Total (7a + 7b + 7c)					8	
9	Adjusted profit or loss (6+8)					9	
10	Depreciation and amortization debited to profit and loss account					10	
11	Depreciation allowable under Income-tax Act						
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia)			11i		
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)			11ii		
	iii	Total (11i+11ii)			11iii		
12	Profit or loss after adjustment for depreciation (9+10-11iii)					12	
13	Amounts debited to the profit and loss account, to the extent disallowable under section 36				13		
14	Amounts debited to the profit and loss account, to the extent disallowable under section 37				14		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 40				15		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40A				16		
17	Any amount debited to profit and loss account of the previous year but disallowable under section 43B				17		
18	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				18		
19	Deemed income under section 41				19		
20	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A				20		
21	Deemed income under section 43CA				21		
22	Any other item of addition under section 28 to 44DB				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 company is a partner)				23		
24	Total (13+ 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23)					24	
25	Deduction allowable under section 32(1)(iii)				25		
26	Amount allowable as deduction under section 32AC				26		
27	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 23)				27		
28	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year				28		
29	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year				29		
30	Any other amount allowable as deduction				30		
31	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock				31		
32	Total (25+26+27+28+29+30+31)					32	
33	Income (12+24-32)					33	
34	Profits and gains of business or profession deemed to be under -						
	i	Section 44AE		34i			
35	Net profit or loss from business or profession other than speculative and specified business (33+34)					35	
36	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 35)					A36	
<b>B</b>	<b>Computation of income from speculative business</b>						
37	Net profit or loss from speculative business as per profit or loss account					37	

	38	Additions in accordance with section 28 to 44DB		38	
	39	Deductions in accordance with section 28 to 44DB		39	
	40	Income from speculative business ) (37+38-39)		B40	
<b>C Computation of income from specified business under section 35AD</b>					
	41	Net profit or loss from specified business as per profit or loss account		41	
	42	Additions in accordance with section 28 to 44DB		42	
	43	Deductions in accordance with section 28 to 44DB (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)		43	
	44	Profit or loss from specified business ) (41+42-43 )		44	
	45	Deductions in accordance with section 35AD(1)		45	
	46	Income from Specified Business) (44-45)		C46	
	47	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)		C47	
<b>D.48 Income chargeable under the head 'Profits and gains from business or profession' (A36+B40+C46)</b>					
<b>E Intra head set off of business loss of current year</b>					
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
			(1)	(2)	(3) = (1) - (2)
	i	Loss to be set off (Fill this row only if figure is negative)		(A36)	
	ii	Income from speculative business	(B40)		
	iii	Income from specified business	(C46)		
	iv	Total loss set off (ii + iii)			
	v	Loss remaining after set off (i - iv)			

**Schedule CYLA Details of Income after set-off of current years losses**

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 (4 of Schedule -HP)	Total loss ((2v of item E) of Schedule-BP)	Total loss (6 of Schedule-OS)	
		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 u/s 35AD					
v	Short-term capital gain taxable @15%					
vi	Short-term capital gain taxable @ 30%					
vii	Short-term capital gain taxable at applicable rates					
viii	Short-term capital gain taxable at special rates in India as per DTAA					
ix	Long term capital gain taxable@ 10%					
X	Long term capital gain taxable @ 20%					
xi	Long term capital gains taxable at special rates in India as per DTAA					
xii	Net Income from Other sources (excluding profit from owning race horses and winnings from lottery)					
xiii	Profit from owning and maintaining race horses					
xiv	Total loss set-off					
xv	Loss remaining after set-off					

Schedule PTI Pass Through Income details from business trust or investment fund as per section 115UA, 115UB																	
Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/Loss 9=7-8	TDS on such amount, if any								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)								
PASS THROUGH INCOME	1.	(drop down to be provided)			i	House property											
					ii	Capital Gains											
						A	Short term										
						ai	Section 111A										
						aii	Others										
						B	Long term										
						bi	Section 112A										
						bii	Sections other than 112A										
						iii	Other Sources										
						a	Dividend										
						b	Others										
						iv	Income claimed to be exempt										
						A	u/s 10 (23FBB)										
						B	u/s .....										
						C	u/s .....										
					2.					i	House property						
										ii	Capital Gains						
											A	Short term					
											ai	Section 111A					
											aii	Others					
	B	Long term															
	bi	Section 112A															
	bii	Section other than 112A															
	iii	Other Sources															
	A	Dividend															
	B	Others															
	iv	Income claimed to be exempt															
	A	u/s 10 (23FBB)															
	B	u/s .....															
	C	u/s .....															

**NOTE** ▶ Please refer to the instructions for filling out this schedule.

Schedule SI Income chargeable to tax at special rates [Please see instruction]						
SPECIAL RATE	Sl. No.	Section	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
	1	111A (STCG on shares where STT paid)	<input type="checkbox"/>	15		
	2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30		
	3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10		
	4	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10		
	5	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10		
	6	112 (LTCG on others)	<input type="checkbox"/>	20		
	7	112A (LTCG on equity shares/units of equity oriented fund/units of business trust on which STT is paid)	<input type="checkbox"/>	10		
	8	STCG chargeable at special rates in India as per DTAA	<input type="checkbox"/>			
	9	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>			
	10	115AC (Income by way interest received by non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10		
	11	115AC (Income by way of Dividend received by non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10		
	12	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30		
13	115BBH- Tax on Income from Virtual Digital asset					
	(i) Income under head business or profession	<input type="checkbox"/>	30	(3d of Schedule BP)		

	(ii) Income under head Capital gain	<input type="checkbox"/>	30	(C2 of Schedule CG)	
14	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60		
15	Any other income chargeable at special rate (Please choose from drop down menu)	<input type="checkbox"/>		(part of 2c of schedule OS)	
16	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2e of schedule OS)	
17	Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15		
18	Pass through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30		
19	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	<input type="checkbox"/>	10		
20	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20		
21	Pass through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A	<input type="checkbox"/>	10		
22	Pass through income in the nature of income from other source chargeable at special rates	<input type="checkbox"/>		(2d of schedule OS)	
	<b>Total</b>				

**Schedule 115TD** Accreted income under section 115TD (Applicable if exemption claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via)

1	Aggregate Fair Market Value (FMV) of total assets of specified person	1	
2	Less: Total liability of specified person	2	
3	Net value of assets (1 – 2)	3	
4	(i) FMV of assets directly acquired out of income referred to in section 10(1)	4i	
	(ii) FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration/provisional registration u/s 12AB, if benefit u/s 11 and 12 not claimed during the said period	4ii	
	(iii) FMV of assets transferred in accordance with third proviso to section 115TD(2)	4iii	
	(iv) Total (4i + 4ii + 4iii)	4iv	
5	Liability in respect of assets at 4 above	5	
6	Accreted income as per section 115TD [3 – (4iv – 5)]	6	
7	Additional income-tax payable u/s 115TD at maximum marginal rate	7	
8	Interest payable u/s 115TE	8	
9	Specified date u/s 115TD	9	
10	Additional income-tax and interest payable	10	
11	Tax and interest paid	11	
12	Net payable/refundable (10 - 11)	12	
13	Date(s) of deposit of tax on accreted income	Date 1 DD/MM/YYYY	Date 2 DD/MM/YYYY Date 3 DD/MM/YYYY
14	Name of Bank and Branch		
15	BSR Code		
16	Serial number of challan		
17	Amount deposited		

**Schedule 115BBI** Specified income of certain institutions under section 115BBI

	Particulars		Amount
1	Deemed income referred in Explanation 4 to the third proviso to section 10(23C) or section 11(3)	1	<Total of Col 15 of Schedule I >
2	Deemed income referred under section 11(1B)	2	< Total of Col 8 of Schedule D >
3	Income which is deemed to be income under the twenty-first proviso to section 10(23C) or which is excluded from the total income as per section 13(1)(c)	3	
4	Income which is not exempt under section 10(23C) on account of violation of clause (b) of the third proviso of section 10(23C) or which is excluded from the total income as per section 13(1)(d)	4	
5	Income which is not excluded from the total income as per section 11(1)(c)	5	
6	Income accumulated or set apart in excess of fifteen per cent of the income where such accumulation is not allowed under any specific provision of this Act;	6	
7	Total (total of Sl. No. 1 to 6)	7	





A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31 <sup>st</sup> December, 2022												
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2022												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2022												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest-Direct/Beneficial owner/Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2022												
Sl No	Country Name and code	Zip Code	Address of the Property	Ownership-Direct/Beneficial owner/Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2022												
Sl No	Country Name and code	Zip Code	Nature of Asset	Ownership-Direct/Beneficial owner/Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2022 and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country	Zip Code	Name and address of	Name and address of	Name and address of	Name and address of	Date since position	Whether income derived	If (8) is yes,	If (8) is yes, Income offered in this return		

	Name and code	the trust	trustees	address of Settlor	Beneficiaries	held	is taxable in your hands?	Income derived from the trust	Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
<b>G</b>	<b>Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession</b>											
Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)												
(ii)												
<b>NOTE ▶ Please refer to instructions for filling out this schedule.</b>												

<b>SCHEDULE SH SHAREHOLDING OF UNLISTED COMPANY</b>											
<b>If you are an unlisted company, please furnish the following details:-</b>											
<b>Details of shareholding at the end of the previous year</b>											
Name of the shareholder	Residential status in India	Type of share	PAN	Date of acquisition	Number of shares held	Face value per share	Issue Price per share	Amount received			
<b>Details of equity share application money pending allotment at the end of the previous year</b>											
Name of the applicant	Residential status in India	Type of share	PAN	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price			
<b>Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year</b>											
Name of the shareholder	Residential status in India	Type of share	PAN	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of acquisition	Date on which cease to be shareholder	Mode of cessation	In case of transfer, PAN of the shareholder

## PART-B

<b>Part B – TI STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31<sup>ST</sup> MARCH, 2023</b>			
<b>Part B1 – Applicable if exemption is being claimed u/s 11 and 12 or 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) and where Part B3 is not applicable.</b>			
<b>1</b>	<b>Voluntary Contributions other than Corpus and anonymous donations taxable u/s 115BBC [(C- Ai-Bi) of Schedule VC]</b>		<b>1</b>
<b>2</b>	<b>Voluntary contribution forming part of corpus other than anonymous donations taxable u/s 115BBC [(A + B) of schedule Part B-TI -Part B1]</b> <b>Note: If conditions specified in Section 11 and 12 are violated, this field will be considered for adjustment under section 143(1)</b>		<b>2</b>
<b>A</b>	<b>Corpus representing donations received for the renovation or repair of places notified u/s 80G(2)(b)</b> <b>[Aia +Bia of Schedule VC]</b>		<b>A</b>
<b>B</b>	<b>Corpus other than above [Aib +Bib of Schedule VC]</b>		<b>B</b>
<b>3</b>	<b>Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 above (10 of Schedule AI)</b>		<b>3</b>
<b>4</b>	<b>Amount eligible for exemption under section 11(1)(c)</b>		<b>4</b>
<b>A</b>	<b>Approval number given by the Board</b>		<b>A</b>
<b>B</b>	<b>Date of approval by board</b>		<b>B</b>
<b>5</b>	<b>Income to be applied (1+2+3-4)</b>		<b>5</b>
<b>6</b>	<b>Application of income for charitable or religious purposes or for the stated objects of the trust/institution:-</b>		

	i	Amount applied during the previous year [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] [Sr.no. G from Schedule A]	6i	
	ii	Repayment of loan during the previous year- [Sr.no. 4 of table A2 of Schedule J]	6ii	
	iii	Amount applied during the previous year- invested or deposited back into specified mode of Corpus fund (disallowed earlier on application of fund for object of trust/institution) invested or deposited back, into one or more of the forms or modes specified in Section 11(5) maintained specifically for such corpus, from the income of that year and to the extent of such investment or deposit [Sr.no. 4 of table A1 of Schedule J]	6iii	
	iv	Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1) < Col 2 of Schedule D for FY 2022-23>	6iv	
	A	If (iv) above applicable, whether option in Form No. 9A has been furnished to the Assessing Officer	A	
	B	If yes, date of furnishing Form No. 9A (DD/MM/YYYY)	B	
	v	Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/ institution under section 11(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C) [restricted to the maximum of 15% of (1 +3) above]	6v	
	vi	Amount in addition to amount referred to in (v) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled)<Col 2 of Schedule I for FY 2022-23>	6vi	
	vii	Total [6i+6ii+6iii+6iv+6v+6vi]	6vii	
7	<b>Additions</b>			
	i	Income chargeable under section 115BBI <Total of Sl. No 7 of Schedule 115BBI>	7i	
	ii	Income in respect of which exemption under section 11 is not available being anonymous donation (Diii of schedule VC)	7ii	
	iii	Income chargeable under section 12(2)	7iii	
	iv	Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia)	7iv	
	v	Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A)	7v	
	vi	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b)	7vi	
	vii	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b)	7vii	
	viii	Total [7i+7ii+7iii+7iv+7v+7vi+7vii]	7viii	
8	<b>Income chargeable u/s 11(4)</b>			8
9	<b>Gross income after Exemption u/s 11/10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via) [(5-6vii)+7viii+8]</b>			9
	<b>Income not forming part of item No. 9 above</b>			
	i	Income from house property [ 4 of Schedule HP] (enter nil if loss)	10i	
	ii	Profits and gains of business or profession [as per item No. D 48 of schedule BP]	10ii	
	iii	<b>Income under the head Capital Gains</b>		
	A	<b>Short term</b>	10iiiA	
	Ai	Short-term chargeable @ 15% (9ii of item E of schedule CG)	Ai	
	Aii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	Aii	
	Aiii	Short-term chargeable at applicable rate ( 9iv of item E of schedule CG)	Aiii	
	Aiv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	Aiv	
	Av	Total Short-term (Ai + Aii + Aiii + Aiv) (enter nil if loss)	Av	
	B	<b>Long term</b>	10iiiB	
	Bi	Long-term chargeable @ 10% (9vi of item E of schedule CG)	Bi	
	Bii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	Bii	
	Biii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	Biii	
	Biv	Total Long-term (Bi + Bii + Biii) (enter nil if loss)	Biv	
	C	<b>Sum of Short-term/Long-term capital gains (Av+Biv) (enter nil if loss )</b>	10iiiC	
	D	<b>Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)</b>	10iiiD	
	E	<b>Total capital gains (C + D)</b>	10iiiE	
	iv	<b>Income from other sources [as per item No. 9 of Schedule OS]</b>	10iv	
	v	<b>Total (10i + 10ii + 10iiiE + 10iv)</b>	10v	
11	<b>Gross income (9+10)</b>			11
12	<b>Losses of current year to be set off against 10v (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)</b>			12

13	<b>Total Income (11-12)</b>	13	
14	<b>Income which is included in 13 and chargeable to tax at special rates (total of col. (i) of schedule SI)</b>	14	
15	<b>Anonymous donations, included in 13, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)</b>	15	
16	<b>Income chargeable u/s 115BBI, included in 13, to be taxed @ 30% (Sl.No 7 of Schedule 115BBI)</b>	16	

<b>Part B2 - Applicable if exemption is being claimed under section 13A/13B and under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiid), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)</b>			
1	<b>Amount eligible for exemption under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A)</b>	1	
2	<b>Amount eligible for exemption under section 10(23C)(iiiab), 10(23C)(iiiac), 10(23C)(iiid), 10(23C)(iiiiae), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)</b>	2	
3	<b>Income chargeable under section 11(3) read with section 10(21) [Total of Col 15 of Schedule I]</b>	3	
4	<b>Income claimed as exempt under section 13A in case of a Political Party</b>	4	
5	<b>Income claimed as exempt under section 13B in case of an Electoral Trust (item No. 6vii of Schedule ET)</b>	5	
6	<b>Voluntary Contribution received during the year</b>	6	
<b>Heads of Income</b>			
<b>i Income from house property [ 4 of Schedule HP] (enter nil if loss)</b>		7i	
<b>ii Profits and gains of business or profession [as per item No. D 48 of schedule BP]</b>		7ii	
<b>iii Income under the head Capital Gains</b>			
7	<b>A Short term (A5 of schedule CG)</b>	7iiiA	
	<b>Ai Short-term chargeable @ 15% (9ii of item E of schedule CG)</b>	Ai	
	<b>Aii Short-term chargeable @ 30% (9iii of item E of schedule CG)</b>	Aii	
	<b>Aiii Short-term chargeable at applicable rate (9iv of item E of schedule CG)</b>	Aiii	
	<b>Aiv Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)</b>	Aiv	
	<b>Av Total Short-term (Ai + Aii + Aiii + Aiv) (enter nil if loss)</b>	Av	
	<b>B Long term (B4 of schedule CG) (enter nil if loss)</b>	7iiiB	
	<b>Bi Long-term chargeable @ 10% (9vi of item E of schedule CG)</b>	Bi	
	<b>Bii Long-term chargeable @ 20% (9vii of item E of schedule CG)</b>	Bii	
	<b>Biii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)</b>	Biii	
	<b>Biv Total Long-term (Bi + Bii + Biii) (enter nil if loss)</b>	Biv	
	<b>C Sum of Short-term/Long-term capital gains (Av+Biv) (enter nil if loss)</b>	7iiiC	
	<b>D Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)</b>	7iiiD	
	<b>E Total capital gains (C + D)</b>	7iiiE	
<b>iv Income from other sources [as per item No. 9 of Schedule OS]</b>	7iv		
<b>v Total (7i + 7ii + 7iiiE + 7iv)</b>	7v		
8	<b>Gross income [6+7v-4-5] +3</b>	8	
9	<b>Losses of current year to be set off against 8 (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)</b>	9	
10	<b>Gross Total Income (8-9)</b>	10	
11	<b>Income which is included in 10 and chargeable to tax at special rates (total of col. (i) of schedule SI)</b>	11	
13	<b>Net Agricultural income for rate purpose</b>	13	
14	<b>Aggregate Income (10-11-12+13) [applicable if (10-11-12) exceeds maximum amount not chargeable to tax]</b>	14	
15	<b>Income chargeable at maximum marginal rates</b>	15	

<b>Part B3- Applicable if total income chargeable to tax u/s twenty-second proviso to section 10(23C) or section 13(10)</b>		
<b>I. If yes in Sl. No. A(26) of Part A-General, specify the reason why the provisions of twenty-second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?</b>		
(a)	<b>Provision of proviso to clause (15) of section 2 is applicable</b>	Yes/No
(b)	<b>Condition specified in clause (a) of tenth proviso to 10 (23C) / sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated</b>	Yes/No
(c)	<b>Condition specified in clause (b) of tenth proviso to 10 (23C)/ sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated</b>	Yes/No
(d)	<b>Condition specified in twentieth proviso to 10(23C)/ clause (ba) of sub-section (1) of section 12A have been violated</b>	Yes/No

II. If yes in Sl. No. A(26) of Part A-General, please provide computation of Income chargeable under twenty second proviso to Clause (23C) of section 10/Sub-section (10) of section 13			
1	Total Income for the previous year other than Sl. No. 7	Amount in Rs.	
2	Total Expenditure incurred in India, for the objects of the assessee,	Amount in Rs.	
3	Expenditure to be disallowed		
	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	Amount in Rs.
	(ii)	Expenditure from any loan or borrowing	Amount in Rs.
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	Amount in Rs.
	(iv)	Expenditure in the form of contribution or donation to any person.	Amount in Rs.
	(v)	Capital expenditure	Amount in Rs.
	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	Amount in Rs.
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 of section 40A	Amount in Rs.
	(viii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with section (3A) of section 40A	Amount in Rs.
	(ix)	Any other disallowance	Amount in Rs.
(x)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)+(ix)	Amount in Rs.	
4	Additions		
	(i)	Income chargeable under section 115BBI <Total of Sl. No 7 of Schedule 115BBI>	Amount in Rs
	(ii)	Income in respect of which exemption under section 11 is not available, being anonymous donation (Diii of schedule VC)	Amount in Rs
	(iii)	Income chargeable under section 12(2)	Amount in Rs
	(iv)	Income as per Explanation 3B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to section 11(1) read with section 80G(2)(b)	Amount in Rs
	(v)	Income as per Explanation 1B in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to section 10(23C) read with section 80G(2)(b)	Amount in Rs
	(vi)	Total Additions (i)+(ii)+(iii)+(iv)+(v)+(vi)	Amount in Rs
5	Income chargeable u/s 11(4)		Amount in Rs
6	Sum total [(1-2+3x)+4vi+5]		Amount in Rs
7	Income not forming part of item No. 6 above		
	i	Income from house property [ 4 of Schedule HP] (enter nil if loss)	Amount in Rs.
	ii	Profits and gains of business or profession [as per item No. D48 of schedule BP]	Amount in Rs.
	iii	Income under the head Capital Gains	
	a	Short term	
	ai	Short-term chargeable @ 15% (9ii of item E of schedule CG)	Amount in Rs.
	aii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	Amount in Rs.
	aiii	Short-term chargeable at applicable rate ( 9iv of item E of schedule CG)	Amount in Rs.
	aiv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	Amount in Rs.
	av	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	Amount in Rs.
	b	Long term	
	bi	Long-term chargeable @ 10% (9vi of item E of schedule CG)	Amount in Rs.
	bii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	Amount in Rs.
	biii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	Amount in Rs.
	biv	Total Long-term (bi + bii + biii) (enter nil if loss)	Amount in Rs.
c	Sum of Short-term/Long-term capital gains (av+biv) (enter nil if loss)		
d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	Amount in Rs.	
e	Total capital gains (c + d)	Amount in Rs.	
iv	Income from other sources [as per item No. 9 of Schedule OS]		Amount in Rs.
v	Total (7i+7ii+7iii+7iv)		Amount in Rs.
8	Losses of current year to be set off against 7v (total of 2xiv, 3xiv and 4xiv of Schedule CYLA)		Amount in Rs.
9	Total Income (6+7-8)		Amount in Rs.
10	Income which is included in 9 and chargeable to tax at special rates (total of col. (i) of schedule SI)		Amount in Rs.

11	Anonymous donations, included in 10, to be taxed under section 115BBC @ 30% (Diiv of Schedule VC)	Amount in Rs.
12	Income chargeable u/s 115BBI, included in 10, to be taxed @ 30% (Sl. No 7 of Schedule 115BBI)	Amount in Rs.
13	Income chargeable to tax u/s twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 (10-11-12-13)	Amount in Rs.

**Part B – TTI** Computation of tax liability on total income

<b>TAXES PAID</b>	<b>1</b>	<b>Tax payable on total income</b>					
		<b>a</b>	Tax at normal rates on [Sl. No. (13-14-15-16) of Part B1 of Part B-TI] OR [Sl. No. (14-15) of Part B2 of Part B-TI] OR [Sl. No. 14 of Part B3 of Part B-TI]	<b>1a</b>			
		<b>b</b>	Tax at special rates (total of col. (ii) of Schedule-SI)	<b>1b</b>			
		<b>c</b>	Tax on anonymous donation u/s 115BBC @30% on [Sl. No. 15 of Part B1 of Part B-TI] OR [Sl. No. 12 of Part B2 of Part B-TI] OR [Sl. No. 12 of Part B3 of Part B-TI]	<b>1c</b>			
		<b>d</b>	Tax on income chargeable u/s 115BBI @30% on [Sl. No. 16 of Part B1 of Part B-TI] OR [Sl. No. 13 of Part B3 of Part B-TI]	<b>1d</b>			
		<b>e</b>	Tax at maximum marginal rate on Sl. No. 15 of Part B2 of Part B-TI	<b>1e</b>			
		<b>f</b>	Rebate on agricultural income [ In Part B2, applicable if (10-11-12) of Part B-TI exceeds maximum amount not chargeable to tax ]	<b>1f</b>			
		<b>g</b>	Tax Payable on Total Income (1a+ 1b+1c+ 1d+1e- 1f)			<b>1g</b>	
		<b>2</b>	<b>Surcharge</b>				
			<b>i</b>	25% of 13(ii) of Schedule SI	<b>2i</b>		
			<b>ii</b>	On [1g – (13(ii) of Schedule SI)]	<b>2ii</b>		
			<b>iii</b>	Total (i + ii)		<b>2iii</b>	
		<b>3</b>	<b>Health and Education cess @ 4% on (1g+ 2iii)</b>				<b>3</b>
	<b>4</b>	<b>Gross tax liability (1g+ 2iii + 3)</b>				<b>4</b>	
	<b>5</b>	<b>Tax relief</b>					
		<b>a</b>	Section 90/90A (2 of Schedule TR)	<b>5a</b>			
		<b>b</b>	Section 91 (3 of Schedule TR)	<b>5b</b>			
		<b>c</b>	Total (5a + 5b)		<b>5c</b>		
	<b>6</b>	<b>Net tax liability (4 – 5c)</b>				<b>6</b>	
	<b>7</b>	<b>Interest and fee payable</b>					
		<b>a</b>	Interest for default in furnishing the return (section 234A)	<b>7a</b>			
		<b>b</b>	Interest for default in payment of advance tax (section 234B)	<b>7b</b>			
		<b>c</b>	Interest for deferment of advance tax (section 234C)	<b>7c</b>			
		<b>d</b>	Fee for default in furnishing return of income (section 234F)	<b>7d</b>			
		<b>e</b>	Total Interest and Fee Payable (7a+ 7b+ 7c+ 7d)		<b>7e</b>		
	<b>8</b>	<b>Aggregate liability (6 + 7e)</b>				<b>8</b>	
	<b>9</b>	<b>Taxes Paid</b>					
		<b>a</b>	Advance Tax (from column 5 of 15A)	<b>9a</b>			
		<b>b</b>	TDS (total of column 9 of 15B)	<b>9b</b>			
		<b>c</b>	TCS (total of column 7(i) of 15C)	<b>9c</b>			
		<b>d</b>	Self-Assessment Tax (from column 5 of 15A)	<b>9d</b>			
		<b>e</b>	Total Taxes Paid (9a+ 9b+ 9c+ 9d)		<b>9e</b>		
	<b>10</b>	<b>Amount payable (Enter if 8 is greater than 9e, else enter 0)</b>				<b>10</b>	
	<b>11</b>	<b>Refund (If 9e is greater than 8) (refund, if any, will be directly credited into the bank account)</b>				<b>11</b>	
	<b>12</b>	<b>Net tax payable on 115TD income including interest u/s 115TE (Sr.no. 12 of Schedule 115TD)</b>				<b>12</b>	
<b>BANK ACCOUNT</b>	<b>13</b>	<b>Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)</b>				<b>Select Yes or No</b>	
		<b>a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)</b>					
		<b>Sl.</b>	<b>IFS Code of the Bank in case of Bank Accounts held in India</b>	<b>Name of the Bank</b>	<b>Account Number</b>	<b>Indicate the account used for digital receipts/ payments (tick account(s) <input checked="" type="checkbox"/>)</b>	
		<b>i</b>				<b>Indicate the account in which you prefer to get your refund credited, if any (tick one account for refund <input checked="" type="checkbox"/>)</b>	
	<b>ii</b>						

<b>Note:</b> 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return					
Rows can be added as required					
b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:					
	Sl. No.	SWIFT Code	Name of the Bank	Country of Location	
				IBAN	
14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]				<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>15 TAX PAYMENTS</b>														
<b>A Details of payments of Advance Tax and Self-Assessment Tax</b>														
ADVANCE/SELF ASSESSMENT TAX	Sl No	BSR Code				Date of Deposit (DD/MM/YYYY)			Serial Number of Challan			Amount (Rs)		
	(1)	(2)				(3)			(4)			(5)		
	i													
	ii													
	iii													
iv														
<b>NOTE</b> ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 9a & 9d of Part B-TTI														
<b>B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)]</b>														
Sl No	TDS credit relating to self / other person [other person as per rule 37BA(2)]	PAN/Aadhar of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/Aadhar of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY2022-23)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year), not applicable if TDS is deducted u/s 194N)			Corresponding Receipts/ withdrawals offered		TDS credit being carried forward	
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)	(12)	(13)
							Income TDS		Income TDS	PAN/ Aadhaar				
i														

<b>C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]</b>												
Sl. No.	TCS credit relating to self /other person [as per rule 37- I]	Tax Deduction and Tax Collection Account Number of the Collector	PAN of other Person (if TCS credit related to other person)	Unclaimed TCS brought forward (b/f)		TCS of the current fin. Year		TCS credit being claimed this Year			TCS credit being carried forward	
				Fin. Year in which collected	Amount b/f	Collected in own hands	Collected in the hands of any other person as per rule 37-I (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37-I (if applicable)			
(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)		(8)	
									TCS	PAN		
i												
<b>NOTE</b> ▶ Please enter total of column (7)(i) in 9c of Part B-TTI												

**VERIFICATION**

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules, statements, etc. accompanying it is correct and complete is in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making this return in my capacity as \_\_\_\_\_ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent



account number \_\_\_\_\_ (if allotted) (*Please see instruction*).

I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

**Place**

**Date**

**Sign here →'**

[Notification No. 05/2023/F.No. 370142/2/2023-TPL]

P. AMRUTHA VARSHINI, Under Secy.

**Note :** The principal rules were published vide notification S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended vide notification G.S.R. 91(E), dated the 10<sup>th</sup> February, 2023.