

Instructions for filling ITR-6 (AY 2017-18)

1. General Instructions

These instructions are guidelines for filling the particulars in Income Tax Return (ITR) 6. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1.1. Assessment Year for which this ITR is applicable

This Return Form is applicable for Assessment Year 2017-18 only, i.e. it relates to income earned in Financial Year 2016-17.

1.2. Who can e-File this ITR

Who Can Use ITR 6

- This ITR can be used by a company, other than a company claiming exemption under section 11

1.3. Manner of filing this ITR

This ITR has to be compulsorily furnished electronically under digital signature to the Income Tax Department.

1.4. Obligation to file return

Every company is obligated to furnish the return of income on or before the due date.

2. How to fill the ITR

2.1. Part A- General Information

Under Personal Information, the details of the assessee such as PAN, Name, Address details, Contact details and relevant information for determining the assessee's tax profile shall be captured.

S.No.	Field	Description	Validation
1	Name	Name should match with the assessee's PAN records.	Mandatory
2	Is there any change in the company's name? If yes, please furnish the old name	If there is any change in the name, enter the Old Name	Non-Mandatory
3	PAN	Enter your Permanent Account Number.	Mandatory
4	Date of incorporation	Enter the Date of incorporation as per your PAN card in DD/MM/YYYY format.	Mandatory
5	Corporate Identity Number (CIN) issued by MCA	Enter your Corporate Identity Number (CIN) issued by MCA. This is mandatory for a Domestic Company.	Conditional Mandatory

6	Address	Enter the latest address for communication in below format. → Flat/Door/Block No. → Name of Premises/Building/Village (If available) → Road/Street/Post Office (If available) → Area/locality → Town/City/District → State → Country → Pin Code → Zip Code (If Country is other than "India")	Mandatory
7	Type of company	Select the applicable option from the below list; ✓ Domestic Company ✓ Foreign Company	Mandatory
8	If a public company select 6, and if private company select 7	Select the applicable option from the below list; ✓ Public Company ✓ Private Company	Mandatory
9	Income Tax Ward / Circle	Enter your Ward/Circle. <u>Example:</u> Ward 15(1), Circle 14(1). You may also enter the complete Assessing Officer's Code, if available.	Mandatory
10	Mobile Number	Enter your valid Mobile number.	Mandatory
11	Email Address	Enter your valid Email Address. This is important for faster communication from/with the department.	Mandatory
12	Return filed	Select the applicable option from the below list; ✓ On or before Due Date under section 139(1) ✓ After the Due Date under section 139(4) ✓ In response to notice under section 142(1) ✓ In response to notice under section 148 ✓ In response to notice under section 153A ✓ In response to notice under section 153C read with section 153A ✓ Revised return under section 139(5) ✓ In response to notice under section 139(9) ✓ Modified Return under section 92CD ✓ Return under section 119(2)(b) [Applicable from 1 st April, 2018]	Mandatory
13	Whether original or revised return?	Select the applicable option from the below list; ✓ Original ✓ Revised	Mandatory
14	Notice Number [Where the original return filed was Defective and a notice was issued u/s 139(9)]	If the ITR is being corrected under section 139(9), then enter the Communication Reference number having 23 Characters . <u>Example for Communication Reference number:</u> CPC/1718/A1/01234567890	Conditional Mandatory
15	If revised /defective /modified, then enter Receipt No	If the ITR is being filed under section 139(5) or corrected under section 139(9), then enter the 15 digit Receipt Number of Originally filed ITR.	Conditional Mandatory

16	Date of filing of Original Return	If the ITR is being filed under section 139(5) or corrected under section 139(9), then enter the Date of filing of Original ITR in DD/MM/YYYY format.	Conditional Mandatory
17	If filed in response to notice u/s 139(9)/142(1)/148/153A/153C, enter the date of such notice	If the ITR is being filed in response to notice by the Income-Tax Department under section 139(9)/142(1)/148/153A/153C, then enter the Date of such notice in DD/MM/YYYY format.	Conditional Mandatory
18	Residential Status	Select the applicable option from the below list; <input checked="" type="checkbox"/> Resident <input checked="" type="checkbox"/> Non Resident (To know about your Residential Status refer Section 6 of the Income-tax Act, 1961)	Mandatory
19	Whether opting for section 115BA?	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No This is applicable only to a Domestic Company.	Conditional Mandatory
20	Whether total turnover/ gross receipts in the previous year 2014-15 exceeds 5 crore rupees?	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No This is applicable only to a Domestic Company.	Conditional Mandatory
21	Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No This is applicable only to a Foreign Company.	Conditional Mandatory
22	In the case of non-resident, is there a permanent establishment (PE) in India	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No This is applicable only to a Non-Resident Company.	Conditional Mandatory
23	Whether assessee is required to seek registration under any law for the time being in force relating to companies?	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No This is applicable only to a Foreign Company.	Conditional Mandatory
24	Whether assessee is located in an International Financial Services	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Mandatory

	Centre and derives income solely in convertible foreign exchange?		
25	Whether the assessee company is under liquidation	Select the applicable option from the below list; ✓ Yes ✓ No	Mandatory
26	Whether you are an FII / FPI?	Select the applicable option from the below list; ✓ Yes ✓ No If "Yes" is selected, enter SEBI Regn. No.	Mandatory
27	Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act?	Select the applicable option from the below list; ✓ Yes ✓ No	Mandatory
28	Whether this return is being filed by a representative assessee?	Select the applicable option from the below list; ✓ Yes ✓ No	Mandatory
29	Name of the representative assessee	If "Yes" is selected above, enter the Name of the representative assessee	Conditional Mandatory
30	Address of the representative assessee	If "Yes" is selected above, enter the Address of the representative assessee	Conditional Mandatory
31	Permanent Account Number (PAN) of the representative	If "Yes" is selected above, enter the Permanent Account Number (PAN) of the representative	Non-Mandatory
32	Whether liable to maintain accounts as per section 44AA?	Select the applicable option from the below list; ✓ Yes ✓ No	Mandatory
33	Whether liable for audit under section 44AB?	Select the applicable option from the below list; ✓ Yes ✓ No	Mandatory
34	If (b) is Yes, whether the accounts have been audited by an accountant?	Select "Yes/No" and if "Yes" then enter the audit details in below format. → Date of furnishing of the audit report → Name of the auditor signing the tax audit report → Membership no. of the auditor → Name of the auditor (proprietorship/ firm) → Proprietorship/firm registration number → Permanent Account Number (PAN) of the auditor (proprietorship/ firm) → Date of audit report	Conditional Mandatory

35	Are you liable for Audit u/s 92E?	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No Note: If yes is selected, provide the date of audit in DD/MM/YYYY format.	Mandatory
36	If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing of the audit report?	Select the applicable section from below list and enter the "Date of Audit Report" in DD/MM/YYYY format <input checked="" type="checkbox"/> 10(23C)(iv), <input checked="" type="checkbox"/> 10(23C)(v), <input checked="" type="checkbox"/> 10(23C)(vi), <input checked="" type="checkbox"/> 10(23C)(via) <input checked="" type="checkbox"/> 10A <input checked="" type="checkbox"/> 10AA <input checked="" type="checkbox"/> 12A(1)(b) <input checked="" type="checkbox"/> 44DA <input checked="" type="checkbox"/> 50B <input checked="" type="checkbox"/> 80-IA <input checked="" type="checkbox"/> 80-IB <input checked="" type="checkbox"/> 80-IC <input checked="" type="checkbox"/> 80-ID <input checked="" type="checkbox"/> 80JJAA <input checked="" type="checkbox"/> 80LA <input checked="" type="checkbox"/> 115JB <input checked="" type="checkbox"/> 115VW Note: To select more than one section code, use "Add" option	Conditional Mandatory
37	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act	Provide the below details. <input checked="" type="checkbox"/> Act <input checked="" type="checkbox"/> Section Code <input checked="" type="checkbox"/> Date (DD/MM/YYYY)	Conditional Mandatory

2.2. Part A – General 2

S.No.	Field	Description	Validation
1	Nature of company	Select the applicable option from the below list; <input checked="" type="checkbox"/> Holding Company <input checked="" type="checkbox"/> Subsidiary Company <input checked="" type="checkbox"/> Both <input checked="" type="checkbox"/> If any Other	Mandatory
2	If subsidiary company, mention the details of the Holding Company	Enter the below details of the holding company: <input checked="" type="checkbox"/> PAN <input checked="" type="checkbox"/> Name of Holding Company <input checked="" type="checkbox"/> Address of Holding Company <input checked="" type="checkbox"/> City <input checked="" type="checkbox"/> State <input checked="" type="checkbox"/> Country <input checked="" type="checkbox"/> Pincode <input checked="" type="checkbox"/> Zipcode (If applicable) <input checked="" type="checkbox"/> Percentage of share held	Conditional Mandatory

3	If holding company, mention the details of the subsidiary companies.	Enter the below details of the subsidiary company: <input checked="" type="checkbox"/> PAN <input checked="" type="checkbox"/> Name of Subsidiary Company <input checked="" type="checkbox"/> Address of Subsidiary Company <input checked="" type="checkbox"/> City <input checked="" type="checkbox"/> State <input checked="" type="checkbox"/> Country <input checked="" type="checkbox"/> Pincode <input checked="" type="checkbox"/> Zipcode (If applicable) <input checked="" type="checkbox"/> Percentage of share held	Conditional Mandatory
4	Business Organisation	Enter the below details: <input checked="" type="checkbox"/> Business Type <input checked="" type="checkbox"/> PAN <input checked="" type="checkbox"/> Company Name <input checked="" type="checkbox"/> Address	Non-Mandatory
5	Key Persons	Enter the below details: <input checked="" type="checkbox"/> Name <input checked="" type="checkbox"/> Designation <input checked="" type="checkbox"/> PAN <input checked="" type="checkbox"/> Residential Address <input checked="" type="checkbox"/> Director Identification Number (DIN) issued by MCA, in case of Director	Mandatory
6	Shareholders Information	Enter the below details: <input checked="" type="checkbox"/> Name <input checked="" type="checkbox"/> PAN <input checked="" type="checkbox"/> Address <input checked="" type="checkbox"/> Percentage of share held	Non-Mandatory
7	NATURE OF COMPANY AND ITS BUSINESS		
(i)	Whether a public sector company as defined in section 2(36A) of the Income-tax Act	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Mandatory
(ii)	Whether a company owned by the Reserve Bank of India	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Mandatory
(iii)	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Mandatory
(iv)	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Mandatory
(v)	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	Select the applicable option from the below list; <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Mandatory

(vi)	Whether a company registered with Insurance Regulatory and Development Authority [established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999]	Select the applicable option from the below list; ✓ Yes ✓ No	Mandatory
(vii)	Whether a company being a non-banking Financial Institution	Select the applicable option from the below list; ✓ Yes ✓ No	Mandatory
8	Nature of business or profession	Enter the nature of business and trade name. Note: If more than one business or profession indicate the three main activities/ products	Mandatory

2.3. PART A - BS (Balance Sheet)

- In case where regular books of accounts of the business or profession are maintained, please enter the details as per your Balance Sheet of the Business or Profession as on 31st March, 2017 in the given format of "Source of Funds" & "Application of Funds".
- In case where regular books of accounts of the business or profession are not maintained, please enter the details of Debtors, Creditors, Stock-in-trade and Cash balance under 'No account case'.

2.4. PART A - P&L (Profit and Loss Account)

- In case where regular books of accounts of the business or profession are maintained, please enter the details of Profit and Loss account of business or profession carried out by you during the Financial Year 2016-17.
- In case where regular books of accounts of the business or profession are not maintained, please enter the details of Gross Receipts, Gross Profit, Expenses and Net profit under 'No account case' as applicable.

2.5. Part A - OI

- If the accounts of the business or profession were not required to be audited under section 44AB, it is optional to fill this part.
- Where the accounts of the business or profession were required to be audited under section 44AB, the details to be filled in this part should broadly match with the details as given in the audit report.

2.6. Part A- QD

- This part is optional in case you are not liable for audit under section 44AB of the Income Tax Act, 1961.
- The quantitative details may be furnished only in respect of principal items.

2.7. Part A- OL

- This part is to be filled by the official liquidator in respect of company under liquidation.
- In respect of such companies filling of Part A-BS and P&L is not mandatory if the same has not been drawn.

2.8. Part B-TI Computation of Total Income

- This part will have the summary details of Income entered in all the Heads of Income, Set off of Losses, Eligible Deductions and Agricultural Income. The fields in this part are auto-populated which are non-editable.
- Every amount which will be auto-populated has been given a cross reference from respective schedules.

2.9. Part B-TTI-Computation of Tax Liability on Total Income

Under this section, the below details are available.

- Tax computation
- MAT Credit
- Relief u/s 90, 90A and 91.
- Interest Chargeable u/s 234A, 234B, 234C
- Summary of Tax Payments like TDS, TCS, Advance Tax and Self-Assessment Tax.
- Assessee has to select whether during the previous year they
 - (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?
- **Bank Account Details**
 - Provide the details of all the savings and current accounts held by you at any time during the previous year.
 - However, it is not mandatory to provide details of dormant accounts which are not operational for more than 3 years.
 - The account number should be as per Core Banking Solution (CBS) system of the bank along with a valid IFSC of the Bank Branch.
 - The amount of cash deposited during 09.11.2016 to 30.12.2016 in the said bank accounts should also be filled.
 - In case cash is deposited during 09.11.2016 to 30.12.2016 in any account other than the current and savings account (viz. loan accounts etc.), then details of such account indicating the cash deposited in the said account during the said period should also be provided.
 - It may be noted that details of cash deposited are to be provided, if the aggregate amount of cash deposited during 09.11.2016 to 30.12.2016 is Rs.2 lakh or more.
- **Verification**
 - Please complete the Verification Section by filling the Name, Father's Name, Place, Date and PAN.
 - Verify your ITR using either DSC (Digital Signature Certificate) or EVC (Electronic Verification Code) or ITR-V. Your ITR will not be accepted as valid by the Income - Tax Department unless it is duly verified by you.
 - For detailed information regarding EVC, please [click here](#)

2.10. Schedule IT, TDS, TCS

S.No.	Schedule	Source
1	IT	Enter the details of Advance Tax and Self-Assessment Tax paid
2	TDS2	Enter the details as per Form 16A
3	TDS3	Enter the details as per Form 26QB
4	TCS	Enter the details as per Form 27D

Notes:

- Tax payment details of the assessee as per Form 26AS are available for pre-filing in e-Filing portal. The assessee can access this facility post login to e-Filing portal. Refer "**Prefilling**" section below at Sl. No. 4.1.
- The assessee will be able to enter any additional details of Tax Payments in the respective schedules.

2.11. Schedule-HP

- This schedule is to be filled if you have a rental income.
- If there are two or more than two house properties, fill out the details for each properties by selecting "Add Property" button.
- In case, a single house property is owned by the assessee, which is self-occupied and interest paid on the loan taken for the house property is to be claimed as a deduction then also this schedule shall be filled to claim deduction.
- In case the property is co-owned then the assessee needs to furnish the name of the co-owner, PAN and percentage of share of the other co-owner (s) in the property. In case of part ownership of property, the figure of annual value or rent receivable/received should be for whole of the property and only after computation of annual value the portion chargeable in own hands should be computed by multiplying such annual value with assessee's percentage share in the property.

Notes:

- Annual lettable value means the amount for which the house property may reasonably be expected to let from year to year, on a notional basis. Deduction for taxes paid to local authority shall be available only if the property is in the occupation of a tenant, and such taxes are borne by the assessee and not by the tenant and have actually been paid during the year.
- In case of self-occupied property 'Annual value of the property owned ' shall be nil and interest payable on borrowed capital shall be limited to Rs. 2,00,000/-.
- In arrears of rent received and the amount of unrealised rent realised subsequently are to be mentioned after deduction @30% of such arrears of rent and unrealised rent realised.

2.12. Schedule-BP

- This schedule has three types of BP Income.
 - i. Business or Profession other than speculative business and specified business.
 - ii. Speculative business and
 - iii. Specified business under section 35AD.
- The Profit Before Tax shall be prefilled based on the amounts entered in Part A-P&L (Profit & Loss Account).

- In case, agricultural income to be excluded on the basis of rule 7A, 7B or 8 (in business of growing and manufacturing tea, coffee etc.), it shall not be included in the item 5c of this schedule.
- Any item of addition or deduction not covered by the items mentioned in this schedule shall be filled in residual items 23 and 31 of this schedule
- In case accounts of business or profession are not maintained, the profit as entered by you in item 53d of Part A-P&L has to be filled.

2.13. Schedule-DPM, Schedule DOA, Schedule DEP and Schedule DCG

- For sake of convenience, computation of depreciation allowable under the Income-tax Act [other than in case of an undertaking generating electricity which may at its option claim depreciation on straight line method under section 32(1)(i)], has been divided into two parts i.e. in schedules DPM (depreciation on plant and machinery) and DOA (depreciation on other assets).
- The summary of depreciation as per these schedules will be auto-populated in schedule DEP. Deemed short term capital gain, if any as computed in schedule DPM and DOA will be auto-populated in schedule DCG.

2.14. Schedule ESR - Deduction under section 35 or 35CCC or 35CCD

- Please furnish the details of deduction to which you are entitled under provisions of sections applicable under this schedule.
- Please enter the amounts of expenses of the nature covered by section 35 which are, if, debited to profit and loss account.
- Please note that no deduction for depreciation is available in respect of capital asset for which deduction under section 35(1)(iv) has been claimed.
- Deduction under section 35CCC and 35CCD are also to be filled in this schedule.

2.15. Schedule-CG

- Capital gains have been bifurcated into:
 - **Short-term capital gain:**
Short term capital gain arising from sale of land or building, sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid, sale of shares or debentures of an Indian company, sale of securities by an FII as per section 115AD, sale of other assets or deemed short term capital gain shall be filled in Item A. In case of Non residents if STCG included above but not chargeable to tax in India as per DTAA shall be filled in Item A8.
 - **Long-term capital gain:**
Long term capital gain arising from sale of land or building, sale of bonds or debenture (other than capital indexed bonds issued by Government), sale of listed securities (other than a unit) or zero coupon bonds, sale of GDR of an Indian company, sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48), sale of unlisted securities, sale of bonds or GDR, sale of securities by FII, sale of foreign exchange asset by NON-RESIDENT INDIAN, sale of other assets or deemed long term capital gain shall be filled in Item B. In case of Non residents if LTTCG included above but not chargeable to tax in India as per DTAA shall be filled in Item B9.

- Deductions on capital gain u/s 54D/54EC/54EE/54G/54GA shall also be filled. If any deduction is claimed then details of such deduction shall be provided in item D.
- Quarter wise breakup of short term and long term capital gain (taken cumulatively) shall be provided in item F which shall only be used for calculation of interest under section 234C.

2.16. Schedule-OS

In this schedule provide the below details:

- The gross income by way of dividend and interest which is not exempt
- Income from machinery, plant or furniture let on hire and also such income from building where its letting is inseparable from the letting of the said machinery, plant or furniture, if it is not chargeable to income-tax under the head "Profits and gains of business or profession".
- Any other income under the head other sources such as winning from lottery, crossword puzzles etc., income of the nature referred to in section 68, 69, 69A, 69B, 69C or 69D. The nature of such income is also required to be mentioned.
- Income from owning and maintaining race horses

2.17. Schedule-CYLA

In this schedule current year losses shall be set off against current year income which shall be auto-calculated.

2.18. Schedule-BFLA

In this schedule brought forward losses shall be set off against current year income which shall be auto-calculated.

2.19. Schedule-CFL

In this Schedule, the summary of losses carried from earlier years, set off during the year and to be carried forward for set off against income of future years is to be entered.

Note:

The losses under the head "house property", "profit and gains of business or profession" short term capital loss and long term capital loss, losses from other sources (other than losses from race horses) are allowed to be carried forward for 8 years. However, loss from owning and maintaining race horses can be carried forward only for 4 assessment years.

2.20. Schedule UD

- In this schedule, the amount of Brought Forward Unabsorbed Depreciation and Allowance under section 35(4) for each Assessment Year to be entered.
- Amount of Depreciation and Allowance under section 35(4) set-off against the current year's income to be mentioned.

2.21. Schedule ICDS

Deviation from each ICDS (Income Computation Disclosure Standards) as notified under section 145(2) of the Income-tax Act that has an effect on profit needs to be filled in this Schedule. The net effect is to be taken to Part A-OI.

2.22. Schedule 10A

- If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately.
- The amount of deduction under this section for an undertaking shall be as per item 17 of Form No.56F being the report of audit under section 10A.

2.23. Schedule 10AA

If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately

2.24. Schedule-80G

Mention the details of donations entitled for deduction under section 80G. Donations entitled for deductions have been divided in four categories, namely:

- Donations entitled for 100% deduction without qualifying limit
- Donations entitled for 50% deduction without qualifying limit
- Donations entitled for 100 % deduction subject to qualifying limit
- Donations entitled for 50% deduction subject to qualifying limit

2.25. Schedule 80

- The Amount of deductions claimed under section 80-IA, 80-IB, 80-IC and 80-IE shall be filled in this schedule which shall flow to schedule VI-A. If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant schedule for each undertaking separately.
- The amount of deduction for an undertaking shall be entered as per Form No.10CCB/ Form 10CCBA/ Form 10CCBB/ Form 10CCBC/ Form 10CCBD being the report of audit under section 80-IB

2.26. Schedule-VI-A

- Deduction under any section mentioned below cannot be more than the Gross Total Income.
- Please refer to the respective sections for applicability of deductions and further details.

S.No.	Field	Maximum Limit
1	80G	Deduction in respect of donations to certain funds, charitable institutions, etc. (Refer Section 80G)
2	80GGB	Deduction in respect of contributions given by companies to political parties
3	80GGA	Deduction in respect of donations for scientific research or rural development. <ul style="list-style-type: none">▪ Cannot be more than Gross Total Income

4	80GGC	Deduction in respect of contributions given by any person to political parties ▪ Cannot be more than Gross Total Income
5	80-IA	Deduction in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc. (Refer Section 80IA)
6	80-IAB	Deduction in respect of profits and gains by an undertaking or enterprise engaged in development on Special Economic Zone (Refer Section 80-IAB)
7	80-IAC	Special provision in respect of specified business.
8	80-IB	Deduction in respect of profits and gains from certain industrial undertakings other than infrastructure development undertakings (Refer Section 80IB)
9	80-IBA	Deductions in respect of profits and gains from housing projects (Refer Section 80-IBA)
10	80-IC/80-IE	Special provisions in respect of certain undertakings or enterprises in certain special category States/ Special provisions in respect of certain undertakings in North-Eastern States. (Refer Section 80IC/80IE)
11	80-ID	Deduction in respect of profits and gains from business of hotels and convention centers in specified area (Refer Section 80ID)
12	80JJA	Deduction in respect and gains from business of collecting and processing of bio-degradable waste
13	80JJAA	Deduction in respect of employment of new workmen
14	80LA	Deduction in respect of certain incomes of Offshore Banking Units and International Financial services Centre

2.27. Schedule-SI

In this schedule, incomes which is chargeable to tax at special rates shall be auto-calculated from the appropriate columns in schedule BFLA/CYLA or schedule OS.

2.28. Schedule-EI

Furnish the details of income like agriculture income, interest, dividend, etc. which is exempt from tax.

Note:

The details may be filled on cash basis unless there is any provision/ requirement to declare them on accrual basis.

2.29. Schedule PTI

Fill the below details from business trust or investment fund as per section 115UA, 115UB.

- Name of business trust or investment fund.
- PAN of business trust or investment fund.
- Income from House property and TDS on such amount.
- Income from short term capital gain and TDS on such amount
- Income from Long term capital gain in column number 6 and TDS on such amount
- Income from other sources in column number 6 and TDS on such amount
- Income received from business trust or investment fund claimed to be exempt under section 10(23FBB), 10(23FD), etc.

2.30. Schedule MAT

- The computation of book profit under section 115JB (Special provisions for payment of tax by certain company) will be made under this schedule.
- The computation should be based on profit and loss account laid at annual general meeting in accordance with the provisions of section 129 of the Companies Act, 2013.
- The tax liability under the section shall be 18.5 percent of the adjusted total income computed under the said section.
- The computation in this Schedule should be based on Form 29B.

2.31. Schedule MATC

- Credit for MAT paid in assessment years 2007-08 and onwards in excess of the normal tax liability, is allowed to be set off against the normal tax liability of the current assessment year.
- However, the credit is restricted to the extent of the normal tax liability for the current assessment year exceeds the MAT liability for that year.

2.32. Schedule DDT

- In this schedule, fill the details of tax on distributed profits of domestic companies and its payment.
- The principal officer of the company is liable to pay the tax on distributed profits to the credit of the Central Government within 14 days from the date of declaration of any dividend or distribution of any dividend or payment of any dividend, whichever is earliest.
- Please note that simple interest is chargeable under section 115P at the rate of 1% of delay for every month or part thereof in payment of the tax on distributed profits to the credit of the Central Government.

2.33. Schedule BBS

In this Schedule, fill the details of tax on distributed income of domestic company on buy back of shares, not listed on stock exchange.

2.34. Schedule FSI

In this Schedule, fill the details of income, which is already included in total income, accruing or arising outside India.

Notes:

- For country code use the International Subscriber Dialing (ISD) code of the country.
- The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.

2.35. Schedule TR

In this schedule, fill the taxes paid outside India on the income declared in Schedule FSI which will be the total tax paid of schedule FSI in respect of each country and tax relief available which will be the total tax relief available in schedule FSI in respect of each country.

Notes:

- For country code use the ISD code of the country.
- The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.
- Relief claimed under section 90 or section 90A or section 91 is to be filled in the respective columns.

2.36. Schedule FA

- This schedule is to be filled up by a resident assessee and not to be filled up by a 'not ordinarily resident' or a 'non-resident'.
- Mention the details of foreign bank accounts, financial interest in any entity, details of immovable property or other assets located outside India.
- This should also include details of any account located outside India in which the assessee has signing authority, details of trusts created outside India in which you are settlor, beneficiary or trustee.
- Under all the heads mention income generated/derived from the asset.
- The amount of income taxable in your hands and offered in the return is to be filled out under respective columns.
- Item G includes any other income which has been derived from any source outside India and which has not been included in the items A to F and under the head business of profession in the return .

3. Procedure for Generating the XML and Submitting the ITR

Action	JAVA Utility	Excel Utility
Generate XML	<p>After filling all the mandatory and applicable fields,</p> <ul style="list-style-type: none"> ➤ Verify your data ➤ Click on "Save" button available at Menu Bar 	<p>After filling all the mandatory and applicable fields, make sure that data entered in all the sheets is validated by clicking on "Validate" button available in respective sheets and</p> <ul style="list-style-type: none"> ➤ Click on "Calculate Tax" button at sheet "PART A GENERAL" or "PARTB-TI-TTI" ➤ Verify your data ➤ Click on "Generate XML" button at sheet "PART A GENERAL" or "PARTB-TI-TTI"
Submit ITR	<p><u>Using direct "Submit" from ITR:</u></p> <ul style="list-style-type: none"> ➤ Click on "Submit" button available at Menu Bar. ➤ Enter your e-Filing credentials ➤ Submit your ITR. <p><u>Using "Upload Functionality":</u></p> <p>Login to e-Filing portal using your credentials. Go to</p> <ul style="list-style-type: none"> ➔ e-File Menu ➔ Select "Income tax return" ➔ Select "Assessment Year" as "2017-18" ➔ Select "ITR" as "ITR 6" ➔ Browse and Select the valid XML Generated. 	<p>Login to e-Filing portal using your credentials. Go to</p> <ul style="list-style-type: none"> ➔ e-File Menu ➔ Select "Income tax return" ➔ Select "Assessment Year" as "2017-18" ➔ Select "ITR" as "ITR 6" ➔ Browse and Select the valid XML Generated.

Notes:

- The relevant Forms for claiming the deductions under section 10A/10AA and under Chapter VI-A should be filed as mentioned below.

S.No.	Deduction claimed u/s	Form	Remarks
1	10A/10AA	Form 56F	Within Due date & Along with the Return.
2	80-IA	Form 10CCB	Within Due date & Along with the Return.
3	80-IB	Form 10CCB / Form 10CCBA / Form 10CCBB / Form 10CCBC / Form 10CCBD	Within Due date & Along with the Return.
4	80-IC or 80-IE	Form 10CCB	Within Due date & Along with the Return.
5	80-ID	Form 10CCBBA	Within Due date & Along with the Return.
6	80JJAA	Form 10DA	Along with the return
7	80LA	Form 10CCF	Along with the return

4. Salient Features

4.1. Prefilling

- Prefill functionality is available to prefill the personal details, TDS, TCS, IT payment details.
- For downloading the pre-filled XML login to e-Filing portal using your credentials. Go to My Account → Download Pre-filled XML → Select "Assessment Year" as "2017-18" → Select "ITR Form Name" as "ITR 6" → Click on Continue to download the pre-filled XML.
- The downloaded XML can be imported to Excel utility by click on "Import Personal/Tax Details from XML" button available in sheet "Part A-General". Browse and select the downloaded XML.
- In JAVA Utility, click on "Prefill" button available at Menu bar → Enter the e-Filing Login credentials to directly prefill the information.

4.2. Save draft

- Save draft option is available to save partially filled data which can be imported and updated later.
- In Java utility, click on "Save draft" button available at Menu bar. The draft XML will be saved which can be imported by using "Open" button available at Menu bar.
- The saved draft file cannot be used for submitting the ITR.

4.3. Open

- The XML generated from previous sessions or previous versions can be imported in the latest version of the utility.
- In Java Utility, click on "Open" button available at Menu bar to browse and select the XML already saved.
- In Excel Utility, click on "Import from Previous Version" button available in sheet "Part A-General" to browse and select the already saved excel utility.