

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

New Delhi, the 30th March, 2026

G.S.R. 229(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 Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Fifth Amendment) Rules, 2026.
 (2) They shall come into force with effect from the 31st day of March, 2026 and shall apply in respect of returns filed for Assessment Year 2026-27.
2. In the Income-tax Rules, 1962, in Appendix-II, for Form ITR-5, the following Form shall be substituted, namely:—

FORM	ITR-5	INDIAN INCOME TAX RETURN	Assessment Year					
		[For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7] (Please see rule 12 of the Income-tax Rules,1962)	2	0	2	6	-	2
Part A- GEN	GENERAL							
PERSONAL INFORMATION	(A1) Name				(A2) PAN			
	(A3) Is there any change in the name? If yes, please furnish the old name				(A4) Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable			
	(A5) Date of formation (DDMMYYYY)				(A6) Date of commencement of business (DD/MM/YYYY)			

Addresses to be provided for communication purposes: Primary Address: (A7a) Flat/Door/Block No (A8a) Name of Premises/Building/Village (A9a) Road/Street/Post Office (A10a) Area/Locality (A11a) Town/City/District (A12a) State (A13a) Pin code/Zip code (A14a) Country Secondary Address: (A7b) Flat/Door/Block No (A8b) Name of Premises/Building/Village (A9b) Road/Street/Post Office (A10b) Area/Locality (A11b) Town/City/District (A12b) State (A13b) Pin code/Zip code (A14b) Country		Status (<i>firm-1sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI,, artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP</i>),	<input type="checkbox"/>
Details to be provided for communication purposes:			
(A15) Office Phone Number with STD code/ Primary Mobile No. of the taxpayer		(A16) Secondary Mobile No.	
<input type="text"/>		<input type="text"/>	
(A17) Primary Email ID of the taxpayer		(A18) Secondary Email ID	
FILING STATUS	A19(ai) Due date for filing return of income [Dropdown to be provided]: 1. 31st July 2. 31st August 3. 31st October 4. 30th November		
	A19(aii) (1) Filed u/s (Tick)	<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.	
	(2) 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	
	(3) Whether you are a business trust?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	4) Whether you are an investment fund referred to in section 115UB?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(b) If revised/Defective/ in response to notice for 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)/148/153C 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	<i>(unique number)</i>	/ /	
(d) NOTE:- If AOP(other than co-operative society)/ BOI/ AJP, please fill (di). If co-operative society, please fill (dii) or (div), as applicable.			

	(di)	<p>Do you have income from business or profession for current Assessment Year? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(I) If answer to A19(di) is Yes, have you filed form 10IEA within due date for any earlier assessment year for choosing old tax regime? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(A) If answer to (I) is yes, then</p> <p>i. Furnish form 10IEA acknowledgement number and assessment year for which this form for choosing old tax regime was filed.</p> <p>ii. Have you re-entered new tax regime by filing form 10IEA for any assessment year subsequent to assessment year in which first form 10IEA was filed for choosing old tax regime? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(a) If answer to (I)(A)(ii) is Yes, provide the acknowledgement number of second form 10IEA and assessment year for which this form for choosing new tax regime was filed, and furnish ITR in new tax regime.</p> <p>(b) If answer to (I)(A)(ii) is No, have you furnished form 10IEA for re-entering in new tax regime in current assessment year?</p> <p>(b)(i) If yes, then provide the acknowledgement number of form 10IEA and furnish ITR in new tax regime,</p> <p>(b)(ii) If No, then furnish ITR in old tax regime.</p> <p>(B) If answer to (I) is No, have you furnished form 10IEA within due date for current assessment year for choosing old tax regime? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>i. If answer to (I)(B) is Yes, provide the acknowledgement number of form 10IEA, and then furnish return in old tax regime,</p> <p>ii. If answer to (I)(B) is No, furnish ITR in new tax regime.</p> <p>(II) If answer to A19(di) is No, do you wish to opt for old tax regime for the current Assessment Year? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Note- The default regime under section 115BAC(1A) is the 'new regime'. 'Old regime' can be chosen by opting out of new regime u/s. 115BAC(6) by filing form 10IEA, which should be exercised on or before the due date for furnishing the return of income u/s 139(1).</p>		
	(dii)	<p>Have you opted for tax regime u/s 115BAD? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of Form 10-IF & acknowledgment number.</p>		
	(diii)	<p>If "No", Option for current assessment year <input type="checkbox"/> Not opting <input type="checkbox"/> opting it now. If "opting it now", please furnish</p>	<p>Date of filing of form 10-IF DD/MM/YYYY</p>	<p>Acknowledgement number:</p>
	(div)	<p>If you are a new manufacturing cooperative society, whether you were required to furnish the return of income mandatorily u/s 139(1) for the AY 2024-25 or AY 2025-26? <input type="radio"/> Yes <input type="radio"/> No</p>		
	div(a)	<p>If the answer to (div) is "Yes", whether you have exercised the option u/s 115BAE of Opting of new tax regime in A.Y 2024-25 or AY 2025-26? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
	div(b)	<p>If the answer to (div) is "No", do you wish to exercise the option u/s 115BAE of Opting of New Tax regime in AY 2026-27 <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
	div(c)	<p>If div(a) or div(b) is selected as 'Yes', please furnish date of filing of Form 10-IFA & acknowledgment number</p>	<p>Date of filing of form 10-IFA DD/MM/YYYY</p>	<p>Acknowledgement number</p>
	(e)	<p>Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident</p>		
	(f)	<p>Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>		
	(g)	<p>Whether you are recognized as start up by DPIIT <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
	(h)	<p>If yes, please provide start up recognition number allotted by the DPIIT</p>		
	(i)	<p>Whether certificate from inter-ministerial board for certification is received? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
	(j)	<p>If yes, please provide the certification number</p>		
	(k)	<p>Whether you are recognized as MSME <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
	(l)	<p>If yes, please provide registration number allotted as per Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006)</p>		
	(m)	<p>In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>		
	(n)	<p>In the case of non-resident, is there a significant economic presence (SEP) in India as defined in Explanation (2A) to section 9(1) (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please provide details of</p> <p>(a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i)</p> <p>(b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i)</p>		
	(o)	<p>Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.</p>		

	(p)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
		(1)	Name of the representative assessee
		(2)	Email ID of the representative assessee
		(3)	Contact Number of the representative assessee
	(q)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
		Name of Firm	PAN

(r)	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 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
(s)	Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more)													
	LEI Number					Valid upto date								

AUDIT INFORMATION	a1	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	a2	Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA/44BBC/44BBD (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	a2i	Please select the range of total sales/turnover/gross receipts of business (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Up to Rs. 1 crore <input type="checkbox"/> More than Rs. 1 crore and up to Rs. 10 crores <input type="checkbox"/> More than Rs. 10 crores
	a2ii	If more than '1 Crore and up to 10 Crore' Option is selected at a2i, please select the percentage of amounts received in cash & non a/c payee cheque/ bank draft out of the aggregate receipts during the previous year <input type="checkbox"/> Up to 5% <input type="checkbox"/> More than 5% (Note: If this percentage is more than 5%, you are liable for audit u/s. 44AB)
	a2iii	If "More than Rs. 1 crore and up to Rs. 10 crores" option is selected at a2i, please select the percentage of payments made in cash & non a/c payee cheque/ bank draft out of the aggregate payments made during the previous year <input type="checkbox"/> Up to 5% <input type="checkbox"/> More than 5% (Note: If this percentage is more than 5%, you are liable for audit u/s. 44AB)
	b	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
bi	If Yes is selected at (b), mention by virtue of which of the following conditions: Sales, turnover or gross receipts exceeds the limits specified under section 44AB (Tick) <input checked="" type="checkbox"/>	

For persons referred to in section 160(1)(iii) or (iv)	F To be filled in case of persons referred to in section 160(1)(iii) or (iv)								
	1	Whether shares of the beneficiary are determinate or known?						<input type="checkbox"/> Yes <input type="checkbox"/> No	
	2	Whether the person referred in section 160(1)(iv) has Business Income?						<input type="checkbox"/> Yes <input type="checkbox"/> No	
	3	Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor?						<input type="checkbox"/> Yes <input type="checkbox"/> No	
	4	Please furnish the following details (as applicable):							
	(i)	Whether all the beneficiaries have income below basic exemption limit?						<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(ii)	Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?						<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(iii)	Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?						<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(iv)	Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession?						<input type="checkbox"/> Yes <input type="checkbox"/> No	
	NATURE OF	G Nature of business or profession, if more than one business or profession, indicate the three main activities/products (Other than those declaring income under sections 44AD, 44ADA and 44AE)							
		S. No.	Code			Trade name of the business, if any		Description	
		(i)							
		(ii)							

Part A-BS		BALANCE SHEET AS ON 31ST DAY OF MARCH, 2026 OR DATE OF DISSOLUTION (fill items A and B in a case where regular books of account are maintained, otherwise fill item C)								
SOURCES OF FUNDS	A Sources of Funds									
	1	Partners' / members' fund								
		A	Partners' / members' capital						A	
		B	Reserves and Surplus							
		i	Revaluation Reserve			bi				
		ii	Capital Reserve			bii				
		iii	Statutory Reserve			biii				
		iv	Any other Reserve			biv				
		v	Credit balance of Profit and loss account			bv				
		vi	Total (bi + bii + biii + biv + bv)						Bvi	
		C	Total partners'/ members' fund (a + bvi)						1c	
	2	Loan funds								
		A	Secured loans							
		i	Foreign Currency Loans			ai				
		ii	Rupee Loans							
		A	From Banks			iiA				
		B	From others			iiB				
		C	Total (iiA + iiB)			iiC				
	iii	Total secured loans (ai + iiC)						Aiii		
	B	Unsecured loans (including deposits)								
	i	Foreign Currency Loans			bi					
	ii	Rupee Loans								
	A	From Banks			iiA					

				B	From persons specified in section 40A(2)(b) of the I. T. Act	iiB					
				C	From others	iiC					
				D	Total Rupee Loans (iiA + iiB + iiC)	iiD					
				iii	Total unsecured loans (bi + iiD)		Biii				
				C	Total Loan Funds (aiii + biii)		2c				
				3	Deferred tax liability		3				
				4	Advances						
				i	From persons specified in section 40A(2)(b) of the I. T. Act	i					
				ii	From others	ii					
				iii	Total Advances (i + ii)		4iii				
				5	Sources of funds (1c + 2c + 3 + 4iii)		5				
				B Application of funds							
				1	Fixed assets						
				A	Gross: Block	1a					
				B	Depreciation	1b					
C	Net Block (a – b)	1c									
D	Capital work-in-progress	1d									
E	Total (1c + 1d)					1e					
2	Investments										
A	Long-term investments										
i	Investment in property	i									
ii	Equity instruments										
A	Listed equities	iiA									
B	Unlisted equities	iiB									
C	Total	iiC									
iii	Preference shares	iii									
iv	Government or trust securities	iv									
v	Debenture or bonds	v									
vi	Mutual funds	vi									
vii	Others	vii									
viii	Total Long-term investments (i + iiC + iii + iv + v + vi + vii)					aviii					
B	Short-term investments										
i	Equity instruments										
A	Listed equities	iA									
B	Unlisted equities	iB									
C	Total	iC									
ii	Preference shares	ii									
iii	Government or trust securities	iii									
iv	Debenture or bonds	iv									
v	Mutual funds	v									
vi	Others	vi									
vii	Total Short-term investments (iC + ii + iii + iv + v + vi)					bvii					
C	Total investments (aviii + bvii)					2c					
3	Current assets, loans and advances										
A	Current assets										
i	Inventories										
A	Raw materials	iA									

	B	Work-in-progress	iB		
	C	Finished goods	iC		
	D	Stock-in-trade (in respect of goods acquired for trading)	iD		
	E	Stores/consumables including packing material	iE		
	F	Loose tools	iF		
	G	Others	iG		
	H	Total (iA + iB + iC + iD + iE + iF + iG)		iH	
	ii	Sundry Debtors			
	A	Outstanding for more than one year	iiA		
	B	Others	iiB		
	C	Total Sundry Debtors		iiC	
	iii	Cash and bank balances			
	A	Balance with banks	iiiA		
	B	Cash-in-hand	iiiB		
	C	Others	iiiC		
	D	Total Cash and cash equivalents (iiiA + iiiB + iiiC)		iiiD	
	iv	Other Current Assets		aiv	
	v	Total current assets (iH + iiC + iiiD + aiv)		av	
	B	Loans and advances			
	i	Advances recoverable in cash or in kind or for value to be received	bi		
	ii	Deposits, loans and advances to corporate and others	bii		
	iii	Balance with Revenue Authorities	biii		
	iv	Total (bi + bii + biii)		biv	
	v	Loans and advances included in biv which is			
	a	for the purpose of business or profession	va		
	b	not for the purpose of business or profession	vb		
	C	Total (av + biv)		3c	
	D	Current liabilities and provisions			
	i	Current liabilities			
	A	Sundry Creditors			
	1	Outstanding for more than one year	1		
	2	Others	2		
	3	Total (1 + 2)	A3		
	B	Liability for leased assets	iB		
	C	Interest Accrued and due on borrowings	iC		
	D	Interest accrued but not due on borrowings	iD		
	E	Income received in advance	iE		
	F	Other payables	iF		
	G	Total (A3 + iB + iC + iD + iE + iF)		iG	
	ii	Provisions			
	A	Provision for Income Tax	iiA		
	B	Provision for Leave encashment/Superannuation/Gratuity	iiB		
	C	Other Provisions	iiC		

	4	A	D Total (iiA + iiB+ iiC)		iiE		
			iii Total (iE + iiD)		diii		
			E Net current assets (3c – diii)		3e		
			Miscellaneous expenditure not written off or adjusted		4a		
			B Deferred tax asset		4b		
			C Debit balance in Profit and loss account/ accumulated balance		4c		
NO ACCOUNT CASE	5	D Total (4a + 4b + 4c)			4d		
		Total, application of funds (1e + 2c + 3e +4d)			5		
		C In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 st day of March, 2026, in respect of business or profession					
		1	Amount of total sundry debtors			C1	
		2	Amount of total sundry creditors			C2	
		3	Amount of total stock-in-trade			C3	
4	Amount of the cash balance			C4			

Part A- Manufacturing account		Manufacturing Account for the financial year 2025-26 (fill items 1 to 3 in a case where regular books of account are maintained, otherwise fill items 62 to 66 as applicable)					
1	Debits to Manufacturing Account						
	A	Opening Inventory					
		i	Opening stock of raw-material	i			
		ii	Opening stock of Work in progress	ii			
		iii	Total (i + ii)			Aiii	
		B	Purchases (net of refunds and duty or tax, if any)			B	
		C	Direct wages			C	
		D	Direct expenses (Di + Dii + Diii)			D	
		i	Carriage inward	i			
			ii	Power and fuel	ii		
			iii	Other direct expenses	iii		
		E	Factory Overheads				
		i	Indirect wages	i			
		ii	Factory rent and rates	ii			
iii		Factory Insurance	iii				
iv	Factory fuel and power	iv					
v	Factory general expenses	v					
vi	Depreciation of factory machinery	vi					
	vii	Total (i+ii+iii+iv+v+vi)			Evii		
	F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			F		
2	Closing Stock						
	i	Raw material	2i				
		ii	Work-in-progress	2ii			
	Total (2i +2ii)			2			
3	Cost of Goods Produced – transferred to Trading Account (1F-2)				3		

Part A- Trading Account		Trading Account for the financial year 2025-26 (fill items 4 to 12 in a case where regular books of account are maintained, otherwise fill items 62 to 66 as applicable)			
CREDITS TO TRADING ACCOUNT	4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
	i	Sale of goods	i		
	ii	Sale of services	ii		
	iii	Other operating revenues (specify nature and amount)			
	a		iiia		
	b		iiib		
	c	Total (iiia + iiib)	iiic		
	iv	Total (i + ii + iiic)			Aiv
	B	Gross receipts from Profession			B
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
	i	Union Excise duties	i		
	ii	Service tax	ii		
	iii	VAT/ Sales tax	iii		
iv	Central Goods & Service Tax (CGST)	iv			
v	State Goods & Services Tax (SGST)	v			
vi	Integrated Goods & Services Tax (IGST)	vi			
vii	Union Territory Goods & Services Tax (UTGST)	vii			
viii	Any other duty, tax and cess	viii			
ix	Total (i + ii + iii + iv +v+ vi+vii+viii)			Cix	
D	Total Revenue from operations (Aiv + B +Cix)			4D	
	5	Closing Stock of Finished Goods			5
	6	Total of credits to Trading Account (4D + 5)			6
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods			7
	8	Purchases (net of refunds and duty or tax, if any)			8
	9	Direct Expenses (9i + 9ii + 9iii)			9
	i	Carriage inward	i		
	ii	Power and fuel	ii		
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii		
	10	Duties and taxes, paid or payable, in respect of goods and services purchased			
	i	Custom duty	10i		
	ii	Counter veiling duty	10ii		
	iii	Special additional duty	10iii		
	iv	Union excise duty	10iv		
	v	Service tax	10v		
	vi	VAT/ Sales tax	10vi		
	vii	Central Goods & Service Tax (CGST)	10vii		
viii	State Goods & Services Tax (SGST)	10viii			
ix	Integrated Goods & Services Tax (IGST)	10ix			
x	Union Territory Goods & Services Tax (UTGST)	10x			
xi	Any other tax, paid or payable	10xi			

	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xi	
11		Cost of goods produced – Transferred from Manufacturing Account	11	
12		Gross Profit from Business/Profession— transferred to Profit and Loss account (6-7-8-9-10xii-11)	12	
12a		Turnover from Intraday Trading	12a	
12b		Income from Intraday Trading - transferred to Profit and Loss account	12b	
12c		Turnover from Futures & Options Trading	12c	
12d		Income from Futures & Options Trading - transferred to Profit and Loss account	12d	

Part A-P & L		Profit and Loss Account for the financial year 2025-26 (fill items 13 to 60 & 67 in a case where regular books of account are maintained, otherwise fill items 62 to 66 as applicable)			
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b+12d)		13	
	14	Other income			
		i	Rent	i	
		ii	Commission	ii	
		iii	Dividend income	iii	
		iv	Interest income	iv	
		v	Profit on sale of fixed assets	v	
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	
		vii	Profit on sale of other investment	vii	
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (FMV of inventory as on the date of conversion)	ix	
		x	Agricultural income	x	
		xi	Any other income (specify nature and amount)		
			A	xia	
		B	xib		
		C	Total (xia + xib)		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)		14xii	
DEBITS TO PROFIT AND LOSS ACCOUNT	15	Total of credits to profit and loss account (13+14xii)		15	
	16	Freight outward		16	
	17	Consumption of stores and spare parts		17	
	18	Power and fuel		18	
	19	Rents		19	
	20	Repairs to building		20	
	21	Repairs to machinery		21	
	22	Compensation to employees			
		i	Salaries and wages	22i	
		ii	Bonus	22ii	
	iii	Reimbursement of medical expenses	22iii		
	iv	Leave encashment	22iv		
	v	Leave travel benefits	22v		

	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)			22xi
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiiia	Yes / No	
		If Yes, amount paid to non-residents	xiiib		
23	Insurance				
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v
24	Workmen and staff welfare expenses				24
25	Entertainment				25
26	Hospitality				26
27	Conference				27
28	Sales promotion including publicity (other than advertisement)				28
29	Advertisement				29
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			30iii
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			31iii
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			32iii
33	Hotel, boarding and Lodging				33
34	Traveling expenses other than on foreign traveling				34
35	Foreign travelling expenses				35
36	Conveyance expenses				36
37	Telephone expenses				37

38	Guest House expenses				38	
39	Club expenses				39	
40	Festival celebration expenses				40	
41	Scholarship				41	
42	Gift				42	
43	Donation				43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)					
	i	Union excise duty	44i			
	ii	Service tax	44ii			
	iii	VAT/ Sales tax	44iii			
	iv	Cess	44iv			
	v	Central Goods & Service Tax (CGST)	44v			
	vi	State Goods & Services Tax (SGST)	44vi			
	vii	Integrated Goods & Services Tax (IGST)	44vii			
	viii	Union Territory Goods & Services Tax (UTGST)	44viii			
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix			
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)			44x	
45	Audit fee				45	
46	Salary/Remuneration paid to Partners of the firm				46	
47	Other expenses (specify nature and amount)					
	i		i			
	ii		ii			
	iii	Total (i + ii)			47iii	
48	Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)					
	i(1)		48i(1)			
	i(2)		48i(2)			
	i(3)		48i(3)			
	i	(Rows can be added as required) Total [48i(1)+48i(2)+48i(3)]	48i			
	ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)	48ii			
	iii	Others (amounts less than Rs. 1 lakh)	48iii			
	iv	Total Bad Debt (48i + 48ii + 48iii)			48iv	
49	Provision for bad and doubtful debts				49	
50	Other provisions				50	
51	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]				51	
52	Interest					
	i	Paid outside India, or paid in India to a non-resident other than a company or to a foreign company	i			
	ii	To others	ii			
	iii	Total (i+ii)			52iii	

PROVISIONS FOR TAX AND APPROPRIATIONS	53	Depreciation and amortization			53		
	54	Net profit before taxes (51 – 52iii – 53)			54		
	55	Provision for current tax			55		
	56	Provision for Deferred Tax			56		
	57	Profit after tax (54 – 55 – 56)			57		
	58	Balance brought forward from previous year			58		
	59	Amount available for appropriation (57 + 58)			59		
	60	Transferred to reserves and surplus			60		
	61	Balance carried to balance sheet in proprietor's account (59 – 60)			61		
PRESUMPTIVE INCOME CASES	62	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP)					
		SR.NO.	Name of Business	Business code	Description		
		(i)	Gross Turnover or Gross Receipts (iA + iB + iC) (62i limited to Rs.2 Crores, however if [62iB+62iC] is less than or equal to 5% of 62i then the limit under 62i is extended to Rs.3 Crores.)			62i	
			A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date	iA		
			B	Receipts in Cash	iB		
			C	Any mode other than A and B	iC		
		(ii)	Presumptive Income under section 44AD (iiA + iiB)			62ii	
			A	6% of 62iA, or the amount claimed to have been earned, whichever is higher	iiA		
			B	8% of (62iB + 62iC), or the amount claimed to have been earned, whichever is higher	iiB		
		<i>NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of account and have a tax audit under section 44AB</i>					
	63	COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than LLP)					
		SR.NO.	Name of Business/ Profession	Business code	Description		
		(i)	Gross Receipts (63i limited to Rs.50 Lakh, however if [63iB+63iC] is less than or equal to 5% of 63i then limit under 63i is extended to Rs.75 Lakh)			63i	
		A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date	iA			
		B	Receipts in Cash	iB			
		C	Any mode other than A and B	iC			
	(ii)	Presumptive Income under section 44ADA (50% of 63i, or the amount claimed to have been earned, whichever is higher)			63ii		
	<i>NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of account and have a tax audit under section 44AB</i>						
64	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE						
	SR.NO.	Name of Business	Business code	Description			

		Registration	Whether	Tonnage	Number of	Presumptive income			
		No. of goods carriage	owned/leased/ hired	capacity of goods carriage (in MT)	months for which goods carriage was owned/ leased/ hired by assessee	u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher			
		(1)	(2)	(3)	(4)	(5)			
	(i)								
	(a)								
	(b)								
		Total							
	Add row options as necessary								
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)]					64(ii)		
	(iii)	Less: Salary/Remuneration to Partners of the firm					64(iii)		
	(iv)	Total Presumptive Income u/s 44AE (ii-iii)					64(iv)		
	<i>NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, it is mandatory to maintain books of account and have a tax audit under 44AB.</i>								
NO ACCOUNT CASE	65	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2025-26 in respect of business or profession -							
		(i)	For assessee carrying on Business						
		a	Gross receipts (a1 + a2)			ia			
			1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date		a1			
			2	Any other mode		a2			
		b	Gross profit			ib			
		c	Expenses			ic			
		d	Net profit				65i		
		(ii)	For assessee carrying on Profession						
		a	Gross receipts (a1 + a2)			ii a			
			1	a1		a1			
			2	a2		a2			
		b	Gross profit			ii b			
		c	Expenses			ii c			
		d	Net profit				65ii		
		(iii)	Total profit (65i + 65ii)					65iii	
		66	i	Turnover from speculative activity				66i	
		ii	Gross Profit				66ii		
		iii	Expenditure, if any				66iii		
		iv	Net income from speculative activity (66ii— 66iii)				66iv		
	67	In case of Non-Resident, if the total income comprises of profits and gains from business referred to in sections 44B, 44BB, 44BBA, 44BBC or 44BBD furnish the following information							
		i	Gross receipts / Turnover				67i		

	ii	Net profit	67ii	
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Part A- OI		Other Information (mandatory if liable for audit under section 44AB, for others, fill if applicable)		
OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash		
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI(3) of Schedule ICDS]	3a	
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI(4) of Schedule ICDS]	3b	
	4	Method of valuation of closing stock employed in the previous year		
	A	Raw Material (if at cost or market rates, whichever is less write 1, if at cost, write 2, if at market rate, write 3)		<input type="checkbox"/>
	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"/>
	C	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	D	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	
	E	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	
	5	Amounts not credited to the profit and loss account, being -		
	A	the items falling within the scope of section 28	5a	
	B	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
	C	escalation claims accepted during the previous year	5c	
	D	any other item of income	5d	
	E	capital receipt, if any	5e	
	F	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f	
	6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-		
	A	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	
	B	Premium paid for insurance on the health of employees [36(1)(ib)]	6b	
C	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c		
D	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d		
E	Amount of discount on a zero-coupon bond [36(1)(iia)]	6e		
F	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f		
G	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g		
H	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h		
I	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i		
J	Amount of contributions to any other fund	6j		

	K	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k		
	L	Amount of bad and doubtful debts [36(1)(vii)]	6l		
	M	Provision for bad and doubtful debts [36(1)(viiia)]	6m		
	N	Amount transferred to any special reserve [36(1)(viii)]	6n		
	O	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o		
	P	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p		
	Q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q		
	R	Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)]	6r		
	S	Any other disallowance	6s		
	T	Total amount disallowable under section 36 (total of 6a to 6s)	6t		
		U	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)		
i		deployed in India	i		
ii		deployed outside India	ii		
iii		Total	iii		
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37				
	A	Expenditure of capital nature [37(1)]	7a		
	B	Expenditure of personal nature [37(1)]	7b		
	C	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or	7c		
	D	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d		
	E	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e		
	F	Any other penalty or fine	7f		
	G	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g		
	H	Amount of any liability of a contingent nature	7h		
	I	Any other amount not allowable under section	7i		
	J	Total amount disallowable under section 37 (total of 7a to 7i)	7j		
8	A. Amounts debited to the profit and loss account, to the extent disallowable under section 40				
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa		
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab		
	c	Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac		
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad		
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae		
	f	Amount paid as wealth tax [40(a)(ia)]	Af		

		g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag		
		h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]	Ah		
		i	Any other disallowance	Ai		
		j	Total amount disallowable under section 40(total of Aa to Ai)		8Aj	
	B.		Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year		8B	
	9		Amounts debited to the profit and loss account, to the extent disallowable under section 40A			
		A	Amounts paid to persons specified in section 40A(2)(b)	9a		
		B	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b		
		C	Provision for payment of gratuity [40A(7)]	9c		
		D	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d		
		E	Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)]	9e		
		F	Any other disallowance	9f		
		G	Total amount disallowable under section 40A		9g	
	10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
		A	Any sum in the nature of tax, duty, cess or fee under any law	10a		
		B	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
		C	Any sum payable to an employee as bonus or commission for services rendered	10c		
		D	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
		Da	Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government	10da		
		E	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
		F	Any sum payable towards leave encashment	10f		
		G	Any sum payable to the Indian Railways for the use of railway assets	10g		
		H	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006)	10h		
		I	Total amount allowable under section 43B (total of 10a to 10h)		10i	
	11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B			
		A	Any sum in the nature of tax, duty, cess or fee under any law	11a		

	B Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	C Any sum payable to an employee as bonus or commission for services rendered	11c		
	D Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	Da Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da		
	E Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	F Any sum payable towards leave encashment	11f		
	G Any sum payable to the Indian Railways for the use of railway assets	11g		
	H Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006)	11h		
	I Total amount disallowable under Section 43B(total of 11a to 11h)		11i	
12	Amount of credit outstanding in the accounts in respect of			
	A Union Excise Duty	12a		
	B Service tax	12b		
	C VAT/sales tax	12c		
	D Central Goods & Service Tax (CGST)	12d		
	E State Goods & Services Tax (SGST)	12e		
	F Integrated Goods & Services Tax (IGST)	12f		
	G Union Territory Goods & Services Tax (UTGST)	12g		
	H Any other tax	12h		
	I Total amount outstanding (total of 12a to 12h)		12i	
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC			13
14	Any amount of profit chargeable to tax under section 41			14
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)			15
16	Amount of expenditure disallowed u/s 14A			16
17	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006			17
18	Whether assessee is exercising option under subsection 2A of section 92CE (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No [If yes , please fill schedule TPSA]			18

Part A – QD		Quantitative details (mandatory if liable for audit under section 44AB)	
QUANTITATIVE DETAILS	(a) In the case of a trading concern		
	1 Opening stock	1	
	2 Purchase during the previous year	2	
	3 Sales during the previous year	3	
	4 Closing stock	4	
	5 Shortage/ excess, if any	5	
	(b) In the case of a manufacturing concern		
	6 Raw materials		
	a Opening stock	6a	
	b Purchases during the previous year	6b	
	c Consumption during the previous year	6c	
	d Sales during the previous year	6d	
	e Closing stock	6e	
	f Yield finished products	6f	
	g Percentage of yield	6g	
	h Shortage/ excess, if any	6h	
	7 Finished products/ By-products		
	a opening stock	7a	
	b purchase during the previous year	7b	
	c quantity manufactured during the previous year	7c	
d sales during the previous year	7d		
e closing stock	7e		
f shortage/ excess, if any	7f		

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule HP		Details of Income from House Property (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 % <input type="text"/>					
	Name of other Co-owner(s)		PAN/Aadhaar No. of Co-owner(s)		Percentage Share in Property (%)	
	I					
	II					
	/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant(s) (if let out)		PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)	
	<input type="checkbox"/> Let out		I			
	<input type="checkbox"/> Deemed let out		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	Annual value of the property owned (own percentage share x 1e)	1f	
G	30% of 1f	1g	
H	Interest payable on borrowed capital (Details are to be filled in the drop down to be provided in e-filing utility)	1h	
I	Total (1g + 1h)	1i	
J	Arrears/Unrealised rent received during the year less 30%	1j	
K	Income from house property 1 (1f – 1i + 1j)	1k	
	(fill up details separately for each property)		
2	Pass through income/ Loss if any *	2	
3	Income under the head “Income from house property” (Σ 1k + 2) (if negative, take the figure to 2i of schedule CYLA)	3	
NOTE	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 BP		Computation of income from business or profession		
INCOME FROM BUSINESS OR PROFESSION	A	From business or profession other than speculative business and specified business		
	1	Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii), 66(iv) & 67(ii) of Part A-P&L)		
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [Sl.no.12b of Trading account + Sl. No. 66iv of Schedule P&L]	2a	
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)	2b	
	3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a	House property 3a
			b	Capital gains 3b
			c	Other sources 3c
			ci	Dividend income 3ci
			cii	Other than dividend income 3cii
			d	u/s 115BBF 3d
	e	u/s 115BBG 3e		
	f	u/s 115BBH (net of Cost of Acquisition, if any) 3f	(Item No. A of Schedule VDA)	
	4a	Profit or loss included in 1, which is referred to in section 44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA/44BBC/44BBD/44DA/ First schedule of Income-tax Act(other than profit from life insurance business referred to in section 115B) (Dropdown to be provided)	4a	
	4b	Profit and gains from life insurance business referred to in section 115B	4b	
	4c	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)	4c	
	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 (5a + 5b + 5ciii)	5d		
5A	Income or receipts credited to Profit and Loss account but not chargeable to tax under the Act.	5A		

6	Balance (1- 2a - 2b - 3a - 3b - 3c - 3d - 3e - 3f - 4a -4b-4c— 5d-5A)			6	
7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF/or u/s 115BBG or u/s 115BBH	A	House property	7a	
		B	Capital gains	7b	
		C	Other sources	7c	
		D	u/s 115BBF	7d	
		E	u/s 115BBG	7e	
		F	u/s 115BBH (other than Cost of Acquisition)	7f	
8a	Expenses debited to profit and loss account which relate to exempt income			8a	
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)			8b	
9	Total (7a + 7b + 7c + 7d + 7e + 7f + 8a+ 8b)			9	
10	Adjusted profit or loss (6+9)			10	
11	Depreciation and amortisation debited to profit and loss account			11	
12	Depreciation allowable under Income-tax Act				
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (column 6 of Schedule-DEP)	12i		
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii		
	iii	Total (12i + 12ii)	12iii		
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)			13	
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6f of Part A-OI)			14	
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI)			15	
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)			16	
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9g of Part-A-OI)			17	
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11i of Part A-OI)			18	
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (17 of Part A- OI)			19	
20	Deemed income under section 41			20	
21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA			21	
22	Deemed income under section 43CA			22	
23	Any other item of addition under section 28 to 44DB			23	
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)			24	
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)			25	
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)			26	
27	Deduction allowable under section 32(1)(iii)			27	
28	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)			28	

29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of Part A-OI)	29		
30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10i of Part A-OI)	30		
31	Any other amount allowable as deduction	31		
32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	32		
33	Total (27+28+29+30+31+32)			33
34	Income (13+26-33)			34
35	Profits and gains of business or profession deemed to be under -			
	i	Section 44AD [62(ii) of schedule]	35i	
	ii	Section 44ADA [63(ii) of schedule]	35ii	
	iii	Section 44AE [64(iv) of schedule]	35iii	
	iv	Section 44B	35iv	
	v	Section 44BB	35v	
	via	Section 44BBA	35vi	
	vib	Section 44BBC	35vib	
	vic	Section 44BBD	35vic	
	vii	Section 44DA	35 vii	(item 4 of Form 3CE)
	viii	First Schedule to the Income-tax Act, 1961 (other than 115B)	35viii	
	ix	Total (35i to 35viii)		35 ix
36	Net profit or loss from business or profession other than speculative and specified business (34 + 35 ix)			36
37	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 36) (If loss take the figure to 2i of item E) (37a+ 37b + 37c + 37d + 37e + 37f)			A37
	a	Income chargeable under Rule 7	37a	
	b	Deemed income chargeable under Rule 7A	37b	
	c	Deemed income chargeable under Rule 7B(1)	37c	
	d	Deemed income chargeable under Rule 7B(1A)	37d	
	e	Deemed income chargeable under Rule 8	37e	
	f	Income other than Rule 7A, 7B & Rule 8 (Item No. 36)	37f	
38	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(37a+37b+37c+37d+37e)]			38
B Computation of income from speculative business				
39	Net profit or loss from speculative business as per profit or loss account			39
40	Additions in accordance with section 28 to 44DB			40
41	Deductions in accordance with section 28 to 44DB			41
42	Income from speculative business (if loss, take the figure to 6xvii of schedule CFL)			B42
C Computation of income from specified business under section 35AD				
43	Net profit or loss from specified business as per profit or loss account			43
44	Additions in accordance with section 28 to 44DB			44
45	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)			45
46	Profit or loss from specified business (43+44-45)			46
47	Deductions in accordance with section 35AD(1)			47
48	Income from Specified Business (46-47) (if loss, take the figure to 7xv ii of schedule CFL)			C48
49	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)			C49
D	Income chargeable under the head 'Profits and gains from business or profession' (A37+B42+C48)			D

E Intra-head set off of business loss of current year				
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)		(A37)	
ii	Income from speculative business	(B42)		
iii	Income from specified business	(C48)		
iv	Income from life insurance business under section 115B	(4b)		
v	Total loss set off (ii + iii+iv)			
v	Loss remaining after set off (i – v)			

Schedule DPM		Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)			
1	Block of assets	Plant and machinery			
		15	30	40	45
2	Rate (%)	(i)	(ii)	(iii)	(iv)
3a	Written down value on the first day of previous year				
3b	Adjustment as per second proviso to sub-section (3) of section 115BAC (Refer to rule 5)				
3	Total (3a + 3b)				
4	Additions for a period of 180 days or more in the previous year				
5	Consideration or other realization during the previous year out of 3 or 4				
6	Amount on which depreciation at full rate to be allowed (3+4 – 5) (enter 0, if result is negative)				
7	Additions for a period of less than 180 days in the previous year				
8	Consideration or other realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7 – 8) (enter 0, if result is negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding year* on asset put to use for less than 180 days				
15	Total depreciation* (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the Income-tax Act, 1961 (out of column 15)				
17	Net aggregate depreciation (15-16)				

18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/assets				
20	Capital gains/ loss under section 50* (5 + 8 - 3-4 -7 - 19) (enter negative only if block ceases to exist)				
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if result is negative)				

Schedule DOA		Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)							
DEPRECIATION ON OTHER ASSETS	1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
	2	Rate (%)	Nil	5	10	40	10	25	20
			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
	3	Written down value on the first day of previous year							
	4	Additions for a period of 180 days or more in the previous year							
	5	Consideration or other realization during the previous year out of 3 or 4							
	6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)							
	7	Additions for a period of less than 180 days in the previous year							
	8	Consideration or other realizations during the year out of 7							
	9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result in negative)							
	10	Depreciation on 6 at full rate							
	11	Depreciation on 9 at half rate							
	12	Total depreciation* (10+11)							
	13	Depreciation disallowed under section 38(2) of the Income-tax Act, 1961 (out of column 12)							
	14	Net aggregate depreciation (12-13)							
	15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)							
16	Expenditure incurred in connection with transfer of asset/assets								

17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)						
18	Written down value on the last day of previous year* (6+ 9 -12) (enter 0 if result is negative)						

Schedule DEP		Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)					
SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery					
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM – 17i or 18i as applicable)	1a				
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM – 17ii or 18ii as applicable)	1b				
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM – 17iii or 18iii as applicable)	1c				
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM – 17iv or 18iv as applicable)					
	e	Total depreciation on plant and machinery (1a + 1b + 1c + 1d)					1d
	2	Building (not including land)					
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a				
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b				
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	2c				
	d	Total depreciation on building (total of 2a + 2b + 2c)					2d
	3	Furniture and fittings (Schedule DOA- 14v or 15v as applicable)					3
	4	Intangible assets (Schedule DOA- 14vi or 15vi as applicable)					4
	5	Ships (Schedule DOA- 14vii or 15vii as applicable)					5
	6	Total depreciation (1e+2d+3+4+5)					6

Schedule DCG		Deemed Capital Gains on sale of depreciable assets					
SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery					
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM – 20i)	1a				
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM – 20ii)	1b				
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM – 20iii)	1c				
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM – 20iv)					
	e	Total (1a + 1b + 1c + 1d)					1d
	2	Building (not including land)					
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a				
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)	2b				
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)	2c				
	d	Total (2a + 2b + 2c)					2d
	3	Furniture and fittings (Schedule DOA- 17v)					3
	4	Intangible assets (Schedule DOA- 17vi)					4
	5	Ships (Schedule DOA- 17vii)					5
	6	Total (1e+2d+3+4+5)					6

Schedule ESR		Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)		
Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) – (2)
I	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(ia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
X	Total			

NOTE In case any deduction is claimed under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.

Sched	Capital Gains																																																																																																																																																																																																																												
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No.</td> <td>Name of buyer(s)</td> <td>PAN/Aadhaar No. of buyer(s)</td> <td>Percentage share</td> <td>Amount</td> <td>Address of property, Country code, ZIP code</td> <td>Pin code</td> <td>State</td> </tr> <tr> <td colspan="8"> NOTE  Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced 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. </td> </tr> <tr> <td rowspan="5">2</td> <td colspan="8">From slump sale</td> </tr> <tr> <td rowspan="3">a</td> <td rowspan="2">i</td> <td colspan="5">Fair market value as per Rule 11UAE(2)</td> <td>2ai</td> <td></td> </tr> <tr> <td colspan="5">Fair market value as per Rule 11UAE(3)</td> <td>2aii</td> <td></td> </tr> <tr> <td colspan="5">Full value of consideration (higher of ai or aii)</td> <td>2aiii</td> <td></td> </tr> <tr> <td colspan="6">b Net worth of the under taking or division (6(e) of Form 3CEA)</td> <td>2b</td> <td></td> </tr> <tr> <td colspan="6">c Short term capital gains from slump sale (2Aiii-2B)</td> <td></td> <td>A2c</td> </tr> <tr> <td rowspan="2">3</td> <td colspan="8">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) (where A4 is not applicable)</td> </tr> <tr> <td>a</td> <td colspan="6">Full value of consideration</td> <td>3a</td> <td></td> </tr> <tr> <td colspan="6">B Deductions under section 48</td> <td></td> <td></td> </tr> </table>	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		Value of property as per stamp valuation authority						aii		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	Reduction as per clause (iii) of section 48 of the Act, read with Rule 8AB						bi		Cost of acquisition without indexation						bii		Cost of Improvement without indexation						biii		Expenditure wholly and exclusively in connection with transfer						biv		Total (bi + bii + biii+biv)						bv		c Balance (aiii – bv)							1c		d Deduction under section 54G/54GA (Specify details in item D below)							1d		e Short-term Capital Gains on Immovable property (1c – 1d)								A1e	f	In case of transfer of immovable property, please furnish the following details (see note)								S. 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		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	bi	
		ii	Cost of acquisition without indexation	bii	
		iii	Cost of Improvement without indexation	biii	
		iv	Expenditure wholly and exclusively in connection with transfer	biv	
		v	Total (i + ii + iii+iv)	bv	
	C		Balance (3a – bv)	3c	
	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 covered u/s 111A			A4a
	B	STCG from sale of shares not covered in sl.no. 4A or sale of debentures			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	aii	
		iii	Total (ic + ii)	aiii	
	B	Deductions under section 48			
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	bi	
		ii	Cost of acquisition without indexation	bii	
		iii	Cost of improvement without indexation	biii	
		iv	Expenditure wholly and exclusively in connection with transfer	biv	
		v	Total (i + ii + iii+iv)	bv	
	C		Balance (5aiii – bv)	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	aii	
		iii	Total (ic + ii)	aiii	
	b	Deductions under section 48			
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	Bi	
		ii	Cost of acquisition without indexation	bii	
		iii	Cost of Improvement without indexation	biii	
		iv	Expenditure wholly and exclusively in connection with transfer	biv	
		v	Total (i + ii + iii+iv)	bv	
	c		Balance (6aiii – bv)	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 (6 of schedule- DCG)					6e			
	f	Deduction under section 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 unutilized 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? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below									
	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 unutilized in Capital gains account (X)					
				Previous year in which asset acquired/constructed	Amount utilized out of Capital Gains account					
	i	2022-23	54G/54GA							
	ii	2023-24	54G/54GA							
	iii	2024-25	54G/54GA							
b	Amount deemed to be short term capital gains u/s 54G/54GA, other than at 'a'									
c	Amount deemed to be short term capital gains as per Section 45(4) read with Section 9B of the Act					7c	Sl. No. 4b of form 5c			
Amount deemed to be short term capital gains (Xi + Xii + Xiii + b + c)							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 @ 20%					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 claimed as not chargeable to tax or chargeable at special rates in India as per DTAA (applicable for non-residents only)									
	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 claimed as not chargeable to tax in India as per DTAA							A9a	
	B	Total amount of STCG claimed as chargeable to tax at special rates in India as per DTAA							A9b	
	A(A)	Capital loss on buy back of shares (can be claimed only if respective Dividend income u/s 2(22)(f) is offered in sl. no. 1a/iii or 2c/2d of Schedule OS) [Short Term Capital loss @20% / 30% / Applicable rate]							A(A)	
10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a+A(A))							A10		

B	Long-term capital gain (LTCG) (Sub-items 5,6 & 7 are not applicable for residents)									
Long-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property)(from a to f)(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 (ai) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]					aiii		
		B	Deductions under section 48							
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules					bi		
		ii	Cost of acquisition without indexation					bii		
		iiia	Cost of improvement without indexation					biia		
		iiiii	Expenditure wholly and exclusively in connection with transfer					biiii		
		iv	Total (bi+bii+biia+biiii)					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	Pin code	State
			NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-1A or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.							
		G	Total Long-term Capital Gains on Immovable property (ΣB1e)					B1g		
	2	From slump sale								
		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(6(e) of Form 3CEA)					2b		
		c	Balance (2aiii – 2b)					2c		
		d	Deduction u/s 54EC					2d		
		e	Long term capital gains from slump sale (2c-2d)					B2e		
	3	From sale of listed securities (other than a unit) or zero coupon bonds as per section 112(1)								
		a	Full value of consideration					3a		
		b	Deductions under section 48							
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules					bi		
		ii	Cost of acquisition without indexation					bii		
		iii	Cost of improvement without indexation					biiii		
		iv	Expenditure wholly and exclusively in connection with transfer					biv		
		v	Total (bi + bii +biiii+biv)					bv		
		c	Long Term Capital Gains on assets at B3 (a – bv)					B3c		
	4	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 B4(Column 14 of schedule 112A)						B4		
	5	For NON-RESIDENTS- from sale of unlisted shares or listed debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)								
		LTCG computed without indexation benefit on unlisted shares or listed debentures						B5		
	6	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	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	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules			Bi		
			ii	Cost of acquisition without indexation			Bii		
			iii	Cost of improvement without indexation			Biii		
			iv	Expenditure wholly and exclusively in connection with transfer			Biiv		
			v	Total (bi + bii +biii+biv)			Bv		
			c	Long-term Capital Gains on assets at B6 above in case of NON-RESIDENT (aiii-bv)			B6c		
		7	For FII/FPI (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 read with section 115AD						
			Long-term Capital Gains on sale of capital assets at B7 (Column 14 of 115AD(1)(b)(iii) proviso)					B7	
		8	From sale of assets where B1 to B7 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	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules			bi	
				ii	Cost of acquisition without indexation			bii	
				iii	Cost of improvement without indexation			biii	
				iv	Expenditure wholly and exclusively in connection with transfer			biv	
				v	Total (bi + bii +biii+biv)			bv	
				c	Balance (aiii – bv)			c	
				d	Deduction under section 54D//54G/54GA (Specify details in item D below)			d	
				e	Long-term Capital Gains on assets at B8 above (8c- 8d)			B8e	
		9	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	Amount not used for new asset or remained unutilized in Capital gains account (X)	
				i	2022-23	54D/54G/54GA			
				ii	2023-24	54D/54G/54GA			
				iii	2024-25	54D/54G/54GA			
			b	Amount deemed to be long-term capital gains, other than at 'a'			b		
			c	Amount deemed to be long term capital gains as per Section 45(4) read with Section 9B of the Act (Sl. No. 4b of Form 5c)			9c		
			Total Amount deemed to be long-term capital gains (aXi + aXii + aXiii + b+c)					B9	
		10	Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B10a1+B10a2)					B10	

	a1	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% u/s 112A					B10a1				
	a2	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% under sections other than u/s 112A					B10a2				
	11	Amount of LTCG included in items B1 to B10 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA (Applicable for non-residents only)									
		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 Income-tax Act, 1961	Rate as per Income-tax Act, 1961	Applicable rate /lower of (6) or (9)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		I									
		II									
	a	Total amount of LTCG claimed as not chargeable to tax in India as per DTAA							B11a		
	b	Total amount of LTCG claimed as chargeable to tax at special rates in India as per DTAA							B11b		
	B(A)	Capital Loss on buy back of shares [Long Term @12.5%] (can be claimed only if respective Dividend income u/s 2(22)(f) is offered in 1a(iii) or 2c/2d of Schedule OS)							B(A)		
	12	Total long term capital gain [B1g + B2e + B3c + B4 + B5 + B6c + B7+ B8e+ B9+B10-B11a+B(A)]							B12		
	C1	Sum of Capital Gain Incomes (8ii + 8iii + 8iv + 8v + 8vi + 8vii 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				
		(iva) Date of Deposit		(ivb) Account Number		(ivc) IFS Code					
		dd/mm/yyyy									
	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				
		(iva) Date of Deposit		(ivb) Account Number		(ivc) IFS Code					
		dd/mm/yyyy									
	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				
		(iva) Date of Deposit		(ivb) Account Number		(ivc) IFS Code					
		dd/mm/yyyy									
	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 & B11a 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 (8=1-2-3-4-5-6-7)
			20%	30%	applicable rate	DTAA rates	12.5%	DTAA rates	
		1	2	3	4	5	6	7	8
i	Loss to be set off (Fill this row if figure computed is negative) →		(A3e*+ A4a*+ A8a*+A(A))	(A5e*+ A8b*+A(A))	(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*+A(A))	A9b	(B1g*+ B2e*+ B3c*+B4**+B5* +B6c*+ B7*+ B8e*+B9* B10a1**+B10a2* +B(A))	B11b	
ii	20%		(A3e*+ A4a*+ A8a*+A(A))						
iii	30%		(A5e*+ A8b*+A(A))						
iv	applicable rate		(A1e*+ A2c*+A4b*+A6g* +A7*+A8c* +A(A))						
v	DTAA rates		A9b						
vi	12.5%		(B1g*+ B2e*+B3c*+ B4**+B5* +B6c*+ B7*+ B8e*+B9* B10a1**+B10a2*+B(A))						
vii	DTAA rates		B11b						
viii	Total loss set off (ii + iii + iv + v + vi + vii)								
ix	Loss remaining after set off (i-viii)								
The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) is after setoff with similar securities and 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-B10) is after setoff with similar securities and 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.									

F Information about accrual/receipt of capital gain									
Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)				
1 Short-term capital gains taxable at the rate of 20% Enter value from item 5vi of schedule BFLA, if any.									
2 Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.									
3 Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.									
4 Short-term capital gains taxable at DTAA rates Enter value from item 5ix of schedule BFLA, if any.									
5 Long- term capital gains taxable at the rate of 12.5% Enter value from item 5x of schedule BFLA, if any.									
6 Long- term capital gains taxable at the rate DTAA rates Enter value from item 5xi of schedule BFLA, if any.									
7 Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% Enter value from item 19B of schedule SI, if any									

Schedule 112A 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														
Sl. No.	Share/Unit acquired (On or before/after 31st	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share /Unit	Full Value of Consideration- if shares are acquired on or before 31.01.2018	Cost of acquisition without indexation Higher of 8 and 9	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018,	Fair Market Value per share/unit as on 31st January, 2018	Total Fair Market Value of capital asset as per	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) Item 5 of LTCG Schedule

		aii	Income by way of winnings from online games chargeable u/s 115BBJ	2aii			
		b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b			
		i	Cash credits u/s 68	bi			
		ii	Unexplained investments u/s 69	bii			
		iii	Unexplained money etc. u/s 69A	biii			
		iv	Undisclosed investments etc. u/s 69B	biv			
		v	Unexplained expenditure etc. u/s 69C	bv			
		vi	Amount borrowed or repaid on hundi u/s 69D	bvi			
		c	Any other income chargeable at special rate (total of ci to cxv)	2c			
		i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A)	ci			
		ia	Dividend received by non-resident (not being company) or foreign company from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to section 115A(1)(a)(A)	cia			
		ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii			
		iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciii			
		iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	civ			
		v	Interest referred to in Proviso to section 194LC(1)- chargeable u/s 115A(1)(a)(iiaa)@4%	cv			
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) (A) & 115A(1)(b)(B)	cix					
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 dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cxii					
xii	Income (other than dividend) 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 by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	cxiii					
xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	cxiv					
xv	Anonymous Donations in certain cases chargeable u/s 115BBC	cxv					

	xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	cxvi								
	xvii	Income by way of transfer of carbon credits - chargeable u/s 115BBG	cxvii								
	xviii	Investment Income of a Non-Resident Indian - chargeable u/s 115E	cxviii								
	xix	115AB(1)(a) - Income in respect of units - off-shore fund	cxix								
	xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxx								
	xxi	Income being dividend received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxxi								
	xxii	Income (other than dividend) received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxxii								
	xxiii	Income received by non-resident as referred in second proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iaa) @ 9%	cxxiii								
d	Pass through income in the nature of income from other sources claimed as chargeable at special rates (<i>drop down to be provided</i>)									2d	
e	Amount included in 1 and 2 above, which is claimed as chargeable at special rates in India as per DTAA (<i>total of column (2) of table below</i>) (<i>Applicable for non-residents only</i>)									2e	
	Sl. No.	Amount of income	Item No.1ai, 1aiii, 1b to 1d to No.2a to 2d in which included	Country name & code	Article of DTAA	Rate as per Treaty (<i>enter NIL, if not chargeable</i>)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [<i>lower of (6) or (9)</i>]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
3	Deductions under section 57 (<i>other than those relating to income chargeable at special rates under 2a, 2b, 2c, 2d & 2e</i>)										
	A	Expenses / Deductions other than "C"							3a		
	B	Depreciation (available only if income offered in 1c)							3b		
	C	Interest expenditure on dividend u/s 57(i) (available only if income offered in 1a(i) and/or 1a(ii))							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 1(after reducing income related to DTAA portion)-3+4+5 (<i>If negative take the figure to 4i of schedule CYLA</i>)									6	
7	Income from other sources (other than from owning and maintaining race horses) (2 + 6) (<i>enter 6 as nil, if negative</i>)									7	
8	Income from the activity of owning 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) (<i>if negative take the figure to 10 xvii of Schedule CFL</i>)							8e		
9	Income under the head "Income from other sources" (7+ 8e) (<i>take 8e as nil if negative</i>)									9	

10 Information about accrual/receipt of income from Other Sources						
S.No.	Other Source Income	Upto	From	From	From	From
		15/6	16/6 to	16/9 to	16/12 to	16/3 to
		(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	Income by way of winnings from online games u/s 115BBJ					
3a	Dividend Income referred in Sl. No 1a(i)					
3b	Dividend Income referred in Sl. No. 1a(iii)					
4	Dividend Income u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A) @ 20% (Including PTI Income)					
5	Dividend income under proviso to sec 115A(1)(a)(A) @10% (Including PTI Income)					
6	Dividend Income u/s 115AC @ 10% (Including PTI Income)					
7	Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income)					
8	Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income)					
9	Dividend income chargeable at DTAA Rates					

Schedule CYLA		Details of Income after Set off of current year 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 and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off (Fill this row only, if computed figure is negative)	→	(3 of Schedule -HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
ii	House property	(3 of Schedule HP)				
iii	Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business)	(A37 of Schedule BP)				
iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
v	Speculation income	(3ii of item E of Sch. BP)				
vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
vii	Short-term capital gain taxable @ 20%	(8ii of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(8iii of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(8iv of item E of Schedule CG)				
x	Short-term capital gain taxable at special rates in India as per DTAA	(8v of item E of Schedule CG)				
xi	Long term capital gain taxable @ 12.5%	(8vi of item E of Schedule CG)				

xii	Long term capital gains taxable at special rates in India as per DTAA	(8vii of item E of Schedule CG)				
xiii	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
xiv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
xv	Income from other sources taxable at special rates in India as per DTAA	(2e of Schedule OS)				
xvi	Total loss set off					
xvii	Loss remaining after set-off (i – xvi)					

Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years				
Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
ii	Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business)	(5iii of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss) (Note: B/F loss set off will be restricted to business income excluding income u/s 44BB and 44BBD)	Note: B/F depreciation set off will be restricted to business income excluding income u/s 44BB and 44BBD)		
iii	Income from life insurance business u/s 115B	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			
v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			
vi	Short-term capital gain taxable @ 20%	(5vii of schedule CYLA)	(B/f short-term capital loss)			
vii	Short-term capital gain taxable @ 30%	(5viii of Schedule CYLA)	(B/f short-term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B/f short-term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B/f short-term capital loss)			
x	Long-term capital gain taxable @ 12.5%	(5xi of schedule CYLA)	(B/f short-term or long-term capital loss)			

xi	Long term capital gains taxable at special rates in India as per DTAA	(5xii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	Net income from other sources chargeable at normal applicable rates	(5xiii of Schedule CYLA)				
xiii	Profit from owning and maintaining race horses	(5xiv of Schedule CYLA)	(B/f loss from horse races)			
xiv	Income from other sources income taxable at special rates in India as per DTAA	(5xv of Schedule CYLA)				
xv	Total of brought forward loss set off (2i+2ii+2iii+2iv+2v+2vi+2vii+2viii+2ix+2x+2xi+2xiii)					
xvi	Current year's income remaining after set off of total of (5i + 5ii + 5iii+ 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x+5xi +5xii+ 5xiii + 5xiv)					

Schedule CFL		Details of Losses to be carried forward to future years											
CARRY FORWARD OF LOSS	Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from insurance business, loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
					Brought forward business loss	Amount as adjusted on account of opting for taxation under section 115BAD or 115BAC(1A)	Brought forward Business losses available for set off during the year						
	1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
	i	2010-11											
	ii	2011-12											
	iii	2012-13											
	iv	2013-14											
	v	2014-15											
	vi	2015-16											
	vii	2016-17											
	viii	2017-18											
	ix	2018-19											
	x	2019-20											
	xi	2020-21											
	xii	2021-22											
	xiii	2022-23											
	xiv	2023-24											
	xv	2024-25											
	xvi	2025-26											
	xvii	Total of earlier year losses b/f											
	xviii	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)			(2ii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of schedule BFLA)			(2xiii of Schedule BFLA)
	xix	2026-27 (Current year losses)		(2xvii of Schedule CYLA)			(3xvii of Schedule CYLA)	(B42 of Schedule BP, if -ve)	(C48 of Schedule BP, if -ve)	(A4b of Schedule BP, if -ve)	(2ix+3ix+4ix+5ix) of item E of Schedule CG)	(6ix+7ix) of item E of Schedule CG)	(8e of Schedule OS, if -ve)

xx	Current year loss distributed among the unit-holder (Applicable for Investment fund only)										
xxi	Current year losses to be carried forward (xix-xx)										
xxii	Total loss Carried forward to future years (xvii-xviii+xxi)										

Schedule UD		Unabsorbed depreciation and allowance under section 35(4)						
Sl No	Assessment Year	Depreciation			Allowance under section 35(4)			
		Amount of brought forward unabsorbed depreciation	Amount as adjusted on account of opting for taxation under section 115BAD or 115BAC(1A)	Amount of depreciation set-off against the current year income	Balance carried forward to the next year	Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	3(a)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year							
ii								
iii								
iv								
v	Total			(3xvi of BFLA)			(4xvi of BFLA)	

Schedule ICDS		Effect of Income Computation Disclosure Standards on profit			
Sl. No.	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net effect (Rs.)	
(1)	(2)	(3)	(4)	(5)	
I	Accounting Policies				
II	Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)				
III	Construction Contracts				
IV	Revenue Recognition				
V	Tangible Fixed Assets				
VI	Changes in Foreign Exchange Rates				
VII	Government Grants				
VIII	Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)				
IX	Borrowing Costs				
X	Provisions, Contingent Liabilities and Contingent Assets				
XI	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)				

Schedule 10AA		Deduction under section 10AA			
DEDUCTION U/S 10AA	Deductions in respect of units located in Special Economic Zone				
	SI	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	SI	Amount of deduction
	a	Undertaking No.1		a	(item 17 of Annexure A of Form 56F for Undertaking 1)
	b	Undertaking No.2		b	(item 17 of Annexure A of Form 56F for Undertaking 2)
	c	Total deduction under section 10AA (a + b)			

Schedule 80G		Details of donations entitled for deduction under section 80G							
DETAILS OF DONATIONS	A		Donations entitled for 100% deduction without qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
				Donation in cash	Donation in other mode	Total Donation			
	i								
	ii								
	iii		Total						
	B		Donations entitled for 50% deduction without qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
				Donation in cash	Donation in other mode	Total Donation			
	i								
	ii								
	iii		Total						
	C		Donations entitled for 100% deduction subject to qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
				Donation in cash	Donation in other mode	Total Donation			
	i								
	ii								
iii		Total							
D		Donations entitled for 50% deduction subject to qualifying limit							

	Name and address of donee		PAN of Donee	ARN (Donation Reference Number)	Amount of donation			Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
					Donation in cash	Donation in other mode	Total Donation			
		i								
		ii								
	iii	Total								
E	Total donations (Aiii + Biii + Ciii + Diii)									

Schedule 80GGA Details of donations for scientific research or rural development							
S. No.	Relevant clause under which deduction is claimed (drop down to be provided)	Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	Total donation						

Schedule 80GGC Details of contributions made to political parties									
S. No.	Date	Amount of contribution			Eligible amount of contribution	Name of the political party	PAN of the political party	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
		Contribution in cash	Contribution in other mode	Total Contribution					
	i								
	(add rows)								
	Total contribution								

Schedule 80LA Deduction in respect of offshore banking unit or IFSC							
Sub-section in which deduction is claimed							
Sl. No.	Type of entity	Type of income of the unit	Authority granting registration	Date of registration	Registration number	First AY during which deduction is claimed	Amount of deduction claimed for current AY
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(add row option to be provided)							
Total							

Schedule 80IAC Deduction in respect of eligible start-up [to be filled only if answer to A19(g) is 'Yes']					
Sl. No.	Date of incorporation of Startup	Nature of business	Certificate number as obtained from Inter Ministerial Board of Certification	First AY in which deduction was claimed	Amount of deduction claimed for current AY
(1)	(2)	(3)	(4)	(5)	(6)

Schedule RA		Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]				
Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
i						
ii						
iii	Total					

Schedule 80-IA		Deductions under section 80-IA			
a	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]	a1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)	
		a2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)	
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	b1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)	
		b2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)	
c	Total deductions under section 80-IA (a1 + a2 + b1 + b2)				c

Schedule 80-IB		Deductions under section 80-IB				
a	Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
b	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
c	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
d	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
e	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	e1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		e2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
f	Total deduction under section 80-IB (Total of a1 to e2)					f

Schedule 80-IE		Deductions under section 80-IE			
a	Deduction in respect of undertaking located in North-East				
aa	Assam	aa1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		aa2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
ab	Arunachal Pradesh	ab1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		ab2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
ac	Manipur	ac1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		ac2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
ad	Mizoram	ad1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		ad2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
ae	Meghalaya	ae1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		ae2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	

	af	Nagaland	af1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
			af2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	ag	Tripura	ag1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
			ag2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	ah	Sikkim	ah1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
			ah2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
ai	Total deduction for undertakings located in North-east (total of aal to ah2)				ai	
b	Total deduction under section 80-IE (ai)				b	

Schedule 80P		Deductions under section 80P		
		Nature of Business Code	Income	Amount eligible for deduction
1	Sec.80P(2)(a)(i) Banking/Credit Facilities to its members			
2	Sec.80P(2)(a)(ii) Cottage Industry			
3	Sec.80P(2)(a)(iii) Marketing of Agricultural produce grown by its members			
4	Sec.80P(2)(a)(iv) Purchase of Agricultural Implements, seeds, live-stock or other articles intended for agriculture for the purpose of supplying to its members.			
5	Sec.80P(2)(a)(v) Processing , without the aid of power, of the agricultural Produce of its members.			
6	Sec.80P(2)(a)(vi) Collective disposal of Labour of its members			
7	Sec.80P(2)(a)(vii) Fishing or allied activities for the purpose of supplying to its members.			
8	Sec.80P(2)(b)Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act			
9	Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)			
10	Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)			
11	Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society			
12	Sec.80P(2)(e)Income from Letting of godowns/ warehouses for storage, processing / facilitating the marketing of commodities			
13	Sec.80P(2)(f)Others			
14	Total			

Schedule VI-A		Deductions under Chapter VI-A					
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments					
		a	80G		b	80GGA	
		c	80GGC				
		Total Deduction under Part B (a + b + c)				1	
		2	Part C- Deduction in respect of certain incomes				
		d	80-IA	(c of Schedule 80-IA)	e	80-IAB	
		f	80-IAC	(6 of Schedule 80-IAC)	g	80-IB	(f of Schedule 80-IB)
		h	80-IBA		i	80-IE	(B of Schedule 80-IE)
		j	80JJA		k	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]
		l	80LA(1)	(8 of Schedule 80-LA)	m	80LA(1A)	(8 of Schedule 80-LA)
		n	80P				
		Total Deduction under Part C (total of d to n)				2	
		3	Total deductions under Chapter VI-A (1 + 2)			3	

Schedule AMT		Computation of Alternate Minimum Tax payable under section 115JC		
1	Total Income as per item 13 of PART-B-TI			1
2	Adjustment as per section 115JC(2)			
	a Deduction Claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"	2a		
	b Deduction Claimed u/s 10AA	2b		
	c Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed	2c		
	d Total Adjustment (2a+ 2b+ 2c)	2d		
3	Adjusted Total Income under section 115JC(1) (1+2d)			3
a	Adjusted Total Income u/s 115JC from units located in IFSC, if any			
b	Adjusted Total Income u/s 115JC from other Units (3-3a)			
4	Tax payable under section 115JC(1) (9% of (3a)+ 18.5% or 15% of (3b) as applicable)/ (In the case of AOP, BOI, AJP this is applicable if 3 is greater than Rs. 20 lakh)			4

Schedule AMTC		Computation of tax credit under section 115JD				
1	Tax under section 115JC in assessment year 2026-27 (1d of Part-B-TTI)			1		
2	Tax under other provisions of the Act in assessment year 2026-27 (2g of Part-B-TTI)			2		
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]			3		
4	Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)					
	S.No	Assessment Year (AY) (A)	AMT Credit		AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
			Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	
	i	2012-13				
	ii	2013-14				
	iii	2014-15				
	iv	2015-16				
	v	2016-17				
	vi	2017-18				
	vii	2018-19				
	viii	2019-20				
	ix	2020-21				
	x	2021-22				
	xi	2022-23				
	xii	2023-24				
	xiii	2024-25				
	xiv	2025-26				
	xv	Current AY (enter 1 -2, if 1>2 else enter 0)				
	xvi	Total				
5	Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]				5	
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]				6	

Schedule SI		Section/Description	☑	Special rate (%)	Income(i)	Tax thereon (ii)	
SPECIAL RATE	SI No						
	1	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid)	<input type="checkbox"/>	20	(part of 5vi of Schedule BFLA)		
	2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)		
	3	112(1) (LTCG on listed securities/ units)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
	4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
	5	115AB (LTCG for non-resident on units referred in section 115AB)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
	6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
	7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
	8	112 (LTCG on others)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
	9	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
	10	STCG chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of Schedule BFLA)		
	11	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xi of Schedule BFLA)		
	12	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.5	(5iii of Schedule BFLA)		
	13a	115AC (Income by way of interest received by a non-resident from bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cx of Schedule OS)		
	13b	115AC (Income by way of dividend received by non-resident from GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cxi of Schedule OS)		
	14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2ai of Schedule OS)		
	15	115BBJ (Winnings from online games)	<input type="checkbox"/>	30	(2aaii of Schedule OS)		
	16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)		
	17	115BBF (Income from patent)					
		a	Income under head business or profession	<input type="checkbox"/>	10	(3d of Schedule BP)	
		b	Income under head other sources	<input type="checkbox"/>	10	(2cxv of Schedule OS)	
	18	115BBG (Income from transfer of carbon credits)					
		a	Income under head business or profession	<input type="checkbox"/>	10	(7e of Schedule BP)	
		b	Income under head other sources	<input type="checkbox"/>	10	(2cxvi of Schedule OS)	
	19	115BBH-Tax on Income from Virtual Digital asset					
	a.	Income under head business or profession	<input type="checkbox"/>	30	3f of Schedule BP		
	b.	Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)		
20	115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from Royalty & Fees for Technical Services)	<input type="checkbox"/>	20	(part of 2cviii of Schedule OS)			
21	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5iv of Schedule BFLA)			
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5vi of Schedule BFLA)			
23	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)			
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% u/s 112A	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)			
25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% - u/s other than 112A	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)			

	26	Pass through income in the nature of income from other sources chargeable at special rates	<input type="checkbox"/>		(2d of Schedule OS)
	27	Any other income chargeable at special rates (Please choose from dropdown menu)	<input type="checkbox"/>		(part of 2c of Schedule OS)
	Total				

Schedule IF		Information regarding partnership firms in which you are partner							
FIRMS IN WHICH PARTNER	Number of firms in which you are partner								
	Sl. No.	Name of the Firm	PAN of the firm	Whether the firm is liable for audit? (Yes/No)	Whether section 92E is applicable to firm? (Yes/ No)	Percentage Share in the profit of the firm	Amount of share in the profit	Amount of interest due or received	Capital balance on 31 st March in the firm
							I	II	III
	1								
	2								
	3								
4	Total								

Schedule EI		Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)									
EXEMPT INCOMES	1	Interest income						1			
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)				i				
		ii	Expenditure incurred on agriculture				ii				
		iii	Unabsorbed agricultural loss of previous eight assessment years				iii				
		iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 38 of Sch. BP)				iv				
		v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)							2	
		vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)								
		a	Name of district along with pin code in which agricultural land is located								
		b	Measurement of agricultural land in Acre								
		c	Whether the agricultural land is owned or held on lease (drop down to be provided)								
		d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)								
	3	Other exempt income (please specify) (3a+3b)						3			
		a	Income u/s 10(23FB) or 10(23FBA) or 10 (23FC) or 10(23FCA) or 10(23FE) or 10(23FF) or 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed)				3a				
	b	Any other Income (Specify nature) – Add row option with free text to enter the nature of income to be provided in utility				3b					
4	Income claimed as not chargeable to tax as per DTAA (Applicable for non-residents only)										
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)				
	I										
	II										
	III	Total Income from DTAA not chargeable to tax						4			
5	Pass through income claimed as not chargeable to tax (Schedule PTI)						5				
6	Total (1+2+3+4+5)						6				

Schedule PTI		Pass Through Income details from business trust or investment fund as per section 115U, 115UA and 115UB								
Sl .	Investment entity covered by section 115U/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/Losses 9=7-8	TDS on such amount , if any	
1	2	3	4	5	6	7	8	9	10	
PASS THROUGH INCOME	1.			i	House property					
				ii	Capital Gains					
				A	Short term					
				ai	Section 111A					
				ai	Others					
				B	Long term					
				bi	Section 112A					
				bi	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								
	ai	Others								
	B	Long term								
	bi	Section 112A								
	bi	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									

Schedule- TPSA		Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility						
TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)	1	Amount of primary adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs)						
	2	a	Additional Income tax payable @ 18% on above					
		b	Surcharge @ 12% on "a"					
		c	Health & Education cess on (a+b)					
		d	Total Additional tax payable (a+b+c)					
	3	Taxes paid						
	4	Net tax payable (2d-3)						
	5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 3 (DD/MM/YYYY)	Date 4 (DD/MM/YYYY)	Date 5 (DD/MM/YYYY)	Date 6 (DD/MM/YYYY)
	6	Name of Bank and Branch						
	7	BSR Code						
8	Serial number of challan							
9	Amount deposited							

Schedule 115TD		Accreted income under section 115TD					
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 (10 - 11) (Enter 0 if negative)	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						

(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending on 31st December, 2025												
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 calendar year ending on 31st December, 2025 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	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)	(2)	(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 Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) 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)	(10)	(11)	(12)
(i)												
(ii)												
G Details of any other income derived from any source outside India which is not included in ,-(i) items A to F aboveand, (ii) income under the head business or profession												
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)												

Schedule GST		INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST	
DETAILS OF GST	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
	(1)	(2)	(3)
NOTE		Please furnish the information above for each GSTIN No. separately	

PART-B

Part B – TI		Computation of total income				
TOTAL INCOME	1	Income from house property (3 of Schedule-HP) (enter nil if loss)		1		
	2	Profits and gains from business or profession				
		i	Profits and gains from business other than speculative business and specified business (A37 of Schedule BP)(enter nil if loss)	2i		
		ii	Profits and gains from speculative business (3(ii) of table E of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2ii		
		iii	Profits and gains from specified business (3(iii) of table E of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2iii		
		iv	Income chargeable to tax at special rate (3d, 3e, 3f and 4b of Schedule BP)	2iv		
		v	Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA)	2v		
	3	Capital gains				
		a	Short term			
			i	Short-term chargeable @ 20% (8ii of item E of schedule CG)	ai	
			ii	Short-term chargeable @ 30% (8iii of item E of schedule CG)	a ii	
			iii	Short-term chargeable at applicable rate (8iv of item E of schedule CG)	a iii	
			iv	Short-term chargeable at special rates in India as per DTAA (8v of item E of Schedule CG)	a iv	
		v	Total Short-term (ai+ a ii + a iii + a iv) (enter nil if loss)	a v		
	b	Long-term				
		i	Long-term chargeable @ 12.5% (8vi of item E of Schedule CG)	bi		
		ii	Long-term chargeable at special rates in India as per DTAA (8vii of item E of schedule CG)	b ii		
		iii	Total Long-term (bi+ b ii) (enter nil if loss)	b iii		
	c	Sum of Short-term / Long-term capital gains (3av + 3biii) (enter nil if loss)		3c		
	d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)		3d		
	e	Total capital gains (3c + 3d)		3e		
4	Income from other sources					
	a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a			
	b	Income chargeable to tax at special rate (2 of Schedule OS)	4b			
	c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c			
	d	Total (4a + 4b + 4c)		4d		
5	Total of head wise income (1 + 2v + 3e +4d)			5		
6	Losses of current year to be set off against 5 (total of 2xvi, 3xvi and 4xvi of Schedule CYLA)			6		
7	Balance after set off of current year losses (5 – 6) (total of serial no (ii), (iii), (v) to (xvi) of column 5 of schedule CYLA + 4b + 2iv)			7		
8	Brought forward losses to be set off against 7 (total of 2xv, 3xv and 4xv of Schedule BFLA)			8		
9	Gross Total income (7 – 8) (also total of serial no (i), (ii), (iv) to (xiv) of column 5 of Schedule BFLA + 4b + 2iv)			9		
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9			10		
11	Deductions under Chapter VI-A					
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (i+ii+iv+v+viii+xiii+xiv) of column 5 of BFLA]		11a		
	b	Part-C of Chapter VI-A [2 of Schedule VI-A]		11b		
	c	Total (11a + 11b) [limited upto (9-10)]		11c		
12	Deduction u/s 10AA (Total of Sch. 10AA)			12		
13	Total income (9 - 11c - 12)			13		

14	Income chargeable to tax at special rates (total of (i) of schedule SI)	14	
15	Net agricultural income/ any other income for rate purpose (2v of Schedule EI)	15	
16	Aggregate income (13 – 14 + 15) [applicable if (13-14) exceeds maximum amount not chargeable to tax]	16	
17	Losses of current year to be carried forward (total of xxi of Schedule CFL)	17	
18	Deemed total income under section 115JC (3 of Schedule AMT)	18	

Part B – TTI		Computation of tax liability on total income					
COMPUTATION OF TAX LIABILITY	1	A Tax payable on deemed total income under section 115JC (4 of Schedule AMT)			1a		
		B Surcharge on (a) above (if applicable)			1b		
		C Health and Education Cess @ 4% on 1a+1b above			1c		
		D Total Tax Payable on deemed total income (1a+1b+1c)			1d		
	2	Tax payable on total income					
		A	Tax at normal rates on 16 of Part B-TI	2a			
		B	Tax at special rates (total of col. (ii) of Schedule-SI)	2b			
		C	Rebate on agricultural income [applicable if (13-14) of Part B-TI exceeds maximum amount not chargeable to tax]	2c			
		D Tax Payable on total income (2a+2b -2c)			2d		
		E Surcharge			Surcharge computed before marginal relief	Surcharge after marginal relief	
		i	25% of 12(ii) of Schedule SI	2ei	2g(ii)	ia	
		ii	10% or 15 % , as applicable	2eii			
		iii	On [(2d) – [(12(ii) of Schedule SI – tax on Income referred in 2e(ii))]	2eiii		iaa	
		iv	Total (ia+iaa)			2eiv	
		F Health and Education Cess @ 4% on 2d+2eiv			2f		
		G Gross tax liability (2d + 2eiv + 2f)			2g		
		3	Gross tax payable (higher of 1d or 2g)			3	
		4	Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC)			4	
		5	Tax payable after credit under section 115JD (3 - 4)			5	
		6	Tax relief				
		A	Section 90/90A (2 of Schedule TR)	6a			
		B	Section 91(3 of Schedule TR)	6b			
		C Total (6a + 6b)			6c		
	7	Net tax liability (5 – 6c) (enter zero, if negative)			7		
	8	Interest and fee payable					
		A	Interest for default in furnishing the return (section 234A)	8a			
		B	Interest for default in payment of advance tax (section 234B)	8b			
		C	Interest for deferment of advance tax (section 234C)	8c			
		D	Fee for default in furnishing return of income (section 234F)	8d			
		Da	Fee for furnishing revised return of income (section 234-I)	8da			
		E Total Interest and Fee Payable (8a+8b+8c+8d)			8e		
	9	Aggregate liability (7 + 8e)			9		
TAXES PAID AND BANK DETAILS	10	Taxes Paid					
		A	Advance Tax (from column 5 of 18A)	10a			
		B	TDS (total of column 9 of 18B)	10b			
		C	TCS (total of column 7 of 18C)	10c			
		D	Self-Assessment Tax (from column 5 of 18A)	10d			
			E Total Taxes Paid (10a+10b+10c+10d)			10e	
	11	Amount payable (Enter if 9 is greater than 10e, else enter 0)			11		
	12	Refund (If 10e is greater than 9)			12		

	13	Net tax payable on 115TD income including interest u/s 115TE (Sr.no. 12 of Schedule 115TD)				13	
	14	Tax payable u/s 115TD after adjustment of refund at Sl. No. 12 (13-12)				14	
	15	Net refund after adjustment as per Sl. No. 14 (12-13) (refund, if any, will be directly credited into the bank account)				15	
BANK ACCOUNT	16	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)				Select Yes or No	
		a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)					
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Type of account (Dropdown to be provided by e-filing utility)	Select Account for refund credit (tick at least one account ✓)
		I					<input type="checkbox"/>
		II					<input type="checkbox"/>
		Note: 1) All bank accounts held at any time are to be reported, except dormant A/c 2) In case multiple accounts are selected, the refund will be credited to one of the validated accounts after processing the return.					
		Rows can be added as required					
		b) Non- residents, 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	
		Rows can be added as required					
	17	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? <i>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No	

18	TAX PAYMENTS												
A	Details of payments of Advance Tax and Self-Assessment Tax												
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												
	NOTE	Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TTI											

B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D/16E furnished by Deductor(s)]															
SI No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	PAN/ Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/Aadhaar No. of Tenant/ Buyer	Section under which TDS is deducted	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during the FY 2025-26)		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 Receipt/ withdrawals offered		TDS credit being carried forward	
					Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of or any other person as per rule 37BA(2) (f applicable)	Gross Amount	Head of Income			
(1)	(2)	(3)	(4)	(4a)	(5)	(6)	(7)		(8)	(9)	(10)		(11)	(12)	(13)
NOTE ▶ Please enter total of column 9 in 10b of Part B- TTI															

C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]											
SI No	TCS credit relating to self /other person [other person as per rule 37I(1)]	Tax Deduction and Tax Collection Account Number of the Collector	PAN/Aadhaar No. of Other Person (if TCS credit related to other person)	Unclaimed TCS brought forward (b/f)		TCS of the current financial Year (Tax collected during FY 2025-26)		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 37I(1) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37I(1) (if applicable)		
(1)	2(i)	(2)(ii)	(3)	(4)	(5)	(6)(i)	(6)(ii)	(7)(i)	7(ii)	(8)	
NOTE ▶ Please enter total of column (7) in 10c of Part B-TTI											

VERIFICATION

I, _____ (full name in block letters), son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete is in accordance with the provisions of the Income-tax Act, 1961 (43 of 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)
 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)

Date	Place		Sign here → .?
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[No. 48 /2026/F. No. 370142/8/2026-TPL]

PRADEEP SHARMA, Dy. Secy., Tax Policy and Legislation

Note:- The Income-tax Rules, 1962 rules were published in the Gazette of India, Extraordinary, Par II, Section 3, Sub-section (ii) vide notification number S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification GSR. 228(E), dated the 30th March, 2026.