





NATURE OF COMPANY AND ITS BUSINESS	Nature of company		(Tick) <input checked="" type="checkbox"/>		
	1	Are you a public sector company as defined in section 2(36A) of the Income-tax Act	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	2	Are you a company owned by the Reserve Bank of India	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	3	Are you a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	4	Are you a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	5	Are you a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	6	Are you a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999).	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	7	Are you a company being a non-banking Financial Institution	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	Nature of business or profession, if more than one business or profession indicate the three main activities/ products				
	S.No.	Code <i>[Please see instruction No.9(ii)]</i>	Description		
(i)					
(ii)					
(iii)					

**Part A-BS BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2012**

SOURCES OF FUNDS	1 Shareholder's fund			
	a	Share capital		
	i	Authorised	ai	
	ii	Issued, Subscribed and Paid up :	a ii	
	iii	Share application money	a iii	
	iv	Total (a ii + a iii)	a iv	
	b	Reserves and Surplus		
	i	Revaluation Reserve	bi	
	ii	Capital Reserve	b ii	
	iii	Capital Redemption Reserve	b iii	
	iv	Securities Premium Account	b iv	
	v	Debentures Redemption reserve	b v	
	vi	Statutory Reserve	b vi	
	vii	General Reserve	b vii	
	viii	Profit and loss account	b viii	
	ix	Total (bi + b ii + b iii + b iv + b v + b vi + b vii + b viii)	b ix	
	c	total Shareholders fund (a iv + b ix)		1c
	2 Loan funds			
	a	Secured loans		
	i	Debentures	ai	
ii	Foreign Currency Loans	a ii		
iii	Rupee Loans			
A	From Banks	iii A		
B	From others	iii B		
C	Total ( iii A + iii B)	iii C		
iv	Total (ai + a ii + iii C)		a iv	
b	Unsecured loans (including deposits)			
i	Long Term			
A	From Banks	i A		

		<b>B</b>	<b>From others</b>	<b>iB</b>				
		<b>C</b>	<b>Total ( iA + iB)</b>	<b>iC</b>				
	<b>ii</b>	<b>Short Term</b>						
		<b>A</b>	<b>From Banks</b>	<b>iiA</b>				
		<b>B</b>	<b>From others</b>	<b>iiB</b>				
		<b>C</b>	<b>Total ( iiA + iiB)</b>	<b>iiC</b>				
	<b>iii</b>	<b>Total (iC + iiC)</b>					<b>biii</b>	
	<b>c</b>	<b>Total Loan Funds (aiv + biii)</b>					<b>2c</b>	
<b>3</b>	<b>Deferred tax liability</b>					<b>3</b>		
<b>4</b>	<b>Sources of funds (1c + 2c +3)</b>					<b>4</b>		
<b>Application of Funds</b>								
<b>1</b>	<b>Fixed assets</b>							
	<b>a</b>	<b>Gross: Block</b>			<b>1a</b>			
	<b>b</b>	<b>Depreciation</b>			<b>1b</b>			
	<b>c</b>	<b>Net Block (a – b)</b>			<b>1c</b>			
	<b>d</b>	<b>Capital work-in-progress</b>			<b>1d</b>			
	<b>e</b>	<b>Total (1c + 1d)</b>					<b>1e</b>	
<b>2</b>	<b>Investments</b>							
	<b>a</b>	<b>Long-term investments</b>						
		<b>i</b>	<b>Government and other Securities - Quoted</b>	<b>ai</b>				
		<b>ii</b>	<b>Government and other Securities – Unquoted</b>	<b>aII</b>				
		<b>iii</b>	<b>Total (ai + aII)</b>			<b>aIII</b>		
	<b>b</b>	<b>Short-term investments</b>						
		<b>i</b>	<b>Equity Shares</b>	<b>bi</b>				
		<b>ii</b>	<b>Preference Shares</b>	<b>bII</b>				
		<b>iii</b>	<b>Debenture</b>	<b>bIII</b>				
		<b>iv</b>	<b>Total (bi + bII + bIII)</b>			<b>bIV</b>		
	<b>c</b>	<b>Total investments (aIII + bIV)</b>					<b>2c</b>	
<b>3</b>	<b>Current assets, loans and advances</b>							
	<b>a</b>	<b>Current assets</b>						
		<b>i</b>	<b>Inventories</b>					
			<b>A</b>	<b>Stores/consumables including packing material</b>	<b>iA</b>			
			<b>B</b>	<b>Raw materials</b>	<b>iB</b>			
			<b>C</b>	<b>Stock-in-process</b>	<b>iC</b>			
			<b>D</b>	<b>Finished Goods/Traded Goods</b>	<b>iD</b>			
			<b>E</b>	<b>Total (iA + iB + iC + iD)</b>		<b>iE</b>		
		<b>ii</b>	<b>Sundry Debtors</b>					
			<b>A</b>	<b>Over Six Months</b>	<b>iiA</b>			
			<b>B</b>	<b>Others</b>	<b>iiB</b>			
			<b>C</b>	<b>Total (iiA + iiB)</b>		<b>iiC</b>		
		<b>iii</b>	<b>Cash and Bank Balances</b>					
			<b>A</b>	<b>Cash-in-hand</b>	<b>iiiA</b>			
			<b>B</b>	<b>Balance with banks</b>	<b>iiiB</b>			
			<b>C</b>	<b>Total (iiiA + iiiB)</b>		<b>iiiC</b>		
		<b>iv</b>	<b>Other Current Assets</b>				<b>aiv</b>	
		<b>v</b>	<b>Total current assets (iE + iiC + iiiC + aiv)</b>					<b>av</b>
	<b>b</b>	<b>Loans and advances</b>						
		<b>i</b>	<b>Loans to subsidiary companies</b>			<b>bi</b>		
		<b>ii</b>	<b>Advances recoverable in cash or in kind or for value to be received</b>			<b>bII</b>		
		<b>iii</b>	<b>Deposits, loans and advances to corporate and others</b>			<b>bIII</b>		
		<b>iv</b>	<b>Balance with Revenue Authorities</b>			<b>bIV</b>		
		<b>v</b>	<b>Total (bi + bII + bIII + bIV)</b>					<b>bV</b>
	<b>c</b>	<b>Total (av + bV)</b>					<b>3c</b>	

	<b>d Current liabilities and provisions</b>		
	<b>i Current liabilities</b>		
	A	Sundry Creditors	iA
	B	Liability for Leased Assets	iB
	C	Unpaid Dividend	iC
	D	Unpaid Matured debentures	iD
	E	Unpaid Call Money	iE
	F	Interest Accrued on above	iF
	G	Interest accrued but not due on loans	iG
	H Total (iA + iB + iC + iD + iE + iF + iG)		iH
	<b>ii Provisions</b>		
	A	Provision for Income Tax	iiA
	B	Provision for Wealth Tax	iiB
	C	Provision for Leave encashment/Superannuation/Gratuity	iiC
	D	Other Provisions	iiD
E	Proposed Dividend	iiE	
F	Tax on Dividend	iiF	
G Total (iiA + iiB + iiC + iiD + iiE + iiF)		iiG	
iii Total (iH + iiG)		diii	
e Net current assets (3c – diii)		3e	
4	a Miscellaneous expenditure not written off or adjusted	4a	
	b Deferred tax asset	4b	
	c Profit and loss account/ accumulated balance	4c	
	d Total (4a + 4b + 4c)	4d	
5	Total, application of funds (1e + 2c + 3e +4d)		5

**Part A-P&L**
**Profit and Loss Account for the year 2011-12**
*(fill items 1 to 50 in a case where regular books of accounts are maintained)*

CREDITS TO PROFIT AND LOSS ACCOUNT	1	<b>Sales/ Gross receipts of business or profession</b> <i>(Net of returns and refunds and duty or tax, if any)</i>		1
	2	<b>Duties, taxes and cess, received or receivable, in respect of goods and services sold or supplied</b>		
		a	Union Excise duties	2a
		b	Service tax	2b
		c	VAT/ Sales tax	2c
		d	Any other duty, tax and cess	2d
		e Total of duties, taxes and cess, received or receivable(2a+2b+2c+2d)		2e
	3	<b>Other income</b>		
		a	Rent	3a
		b	Commission	3b
		c	Dividend	3c
		d	Interest	3d
		e	Profit on sale of fixed assets	3e
		f	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	3f
		g	Profit on sale of other investment	3g
	h	Profit on account of currency fluctuation	3h	
	i	Agriculture income	3i	
	j	Any other income	3j	
	k Total of other income [(a)to(j)]		3k	
	4	Closing Stock		4
	5	Totals of credits to profit and loss account (1+2e+3k+4)		5
PROFIT AND LOSS	6	Opening Stock		6
	7	Purchases (net of refunds and duty or tax, if any)		7
	8	<b>Duties and taxes, paid or payable, in respect of goods and services purchased</b>		
	a	Custom duty	8a	

	b	Counter vailing duty	8b		
	c	Special additional duty	8c		
	d	Union excise duty	8d		
	e	Service tax	8e		
	f	VAT/ Sales tax	8f		
	g	Any other tax, paid or payable	8g		
	h	Total (8a+8b+8c+8d+8e+8f+8g)			8h
9	Freight				9
10	Consumption of stores and spare parts				10
11	Power and fuel				11
12	Rents				12
13	Repairs to building				13
14	Repairs to machinery				14
15	Compensation to employees				
	a	Salaries and wages	15a		
	b	Bonus	15b		
	c	Reimbursement of medical expenses	15c		
	d	Leave encashment	15d		
	e	Leave travel benefits	15e		
	f	Contribution to approved superannuation fund	15f		
	g	Contribution to recognised provident fund	15g		
	h	Contribution to recognised gratuity fund	15h		
	i	Contribution to any other fund	15i		
	j	Any other benefit to employees in respect of which an expenditure has been incurred	15j		
	k	Total compensation to employees (15a+15b+15c+15d+15e+15f+15g+15h+15i+15j)			15k
16	Insurance				
	a	Medical Insurance	16a		
	b	Life Insurance	16b		
	c	Keyman's Insurance	16c		
	d	Other Insurance including factory, office, car, goods, etc.	16d		
	e	Total expenditure on insurance (16a+16b+16c+16d)			16e
17	Workmen and staff welfare expenses				17
18	Entertainment				18
19	Hospitality				19
20	Conference				20
21	Sales promotion including publicity (other than advertisement)				21
22	Advertisement				22
23	Commission				23
24	Hotel, boarding and Lodging				24
25	Traveling expenses including foreign traveling				25
26	Conveyance expenses				26
27	Telephone expenses				27
28	Guest House expenses				28
29	Club expenses				29
30	Festival celebration expenses				30
31	Scholarship				31
32	Gift				32
33	Donation				33
34	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	a	Union excise duty	34a		
	b	Service tax	34b		
	c	VAT/ Sales tax	34c		
	d	Cess	34d		

	e	Any other rate, tax, duty or cess incl STT	34e			
	f	Total rates and taxes paid or payable (34a+34b+34c+34d+34e)		34f		
	35	Audit fee		35		
	36	Other expenses		36		
	37	Bad debts		37		
	38	Provision for bad and doubtful debts		38		
	39	Other provisions		39		
	40	Profit before interest, depreciation and taxes [5 – (6 + 7 + 8h + 9 to 14 + 15k + 16e + 17 to 33 + 34f + 35 to 39)]		40		
	41	Interest		41		
	42	Depreciation		42		
	43	Profit before taxes (39-40-41)		43		
PROVISIONS FOR TAX AND APPROPRIATIONS	44	Provision for current tax		44		
	45	Provision for Deferred Tax and deferred liability		45		
	46	Profit after tax (43 – 44 – 45)		46		
	47	Balance brought forward from previous year		47		
	48	Amount available for appropriation (46 + 47)		48		
	49	Appropriations				
		a	Transfer to reserves and surplus	49a		
		b	Proposed dividend/ Interim dividend	49b		
		c	Tax on dividend/ Tax on dividend for earlier years	49c		
		d	Any other appropriation	49d		
	e	Total (49a + 49b + 49c + 49d)		49e		
	50	Balance carried to balance sheet (48 – 49e)		50		

**Part A- OI** Other Information (optional in a case not liable for audit under section 44AB)

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			
	3	Effect on the profit because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A		3	
	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	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A	4d	
	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, 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:-				
	a	Premium paid for insurance against risk of damage or destruction of stocks or store	6a		
	b	Premium paid for insurance on the health of employees	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.	6c		
	d	Any amount of interest paid in respect of borrowed capital	6d		
	e	Amount of discount on a zero-coupon bond	6e		

	f	Amount of contributions to a recognised provident fund	6f		
	g	Amount of contributions to an approved superannuation fund	6g		
	h	Amount of contributions to an approved gratuity fund	6h		
	i	Amount of contributions to any other fund	6i		
	j	Amount of bad and doubtful debts	6j		
	k	Provision for bad and doubtful debts	6k		
	l	Amount transferred to any special reserve	6l		
	m	Expenditure for the purposes of promoting family planning amongst employees	6m		
	n	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 credited to the employees account on or before the due date	6n		
	o	Any other disallowance	6o		
	p	Total amount disallowable under section 36 (total of 6a to 6o)		6p	
<b>7 Amounts debited to the profit and loss account, to the extent disallowable under section 37</b>					
	a	Expenditure of personal nature;	7a		
	b	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	7b		
	c	Expenditure by way of penalty or fine for violation of any law for the time being in force;	7c		
	d	Any other penalty or fine;	7d		
	e	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	7e		
	f	Amount of any liability of a contingent nature	7f		
	g	Any other amount not allowable under section 37	7g		
	h	Total amount disallowable under section 37 (total of 7a to 7g)		7h	
<b>8 A. Amounts debited to the profit and loss account, to the extent disallowable under section 40</b>					
	a	Amount disallowable under section 40 (a)(i), 40(a)(ia) and 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Aa		
	b	Amount of tax or rate levied or assessed on the basis of profits	Ab		
	c	Amount paid as wealth tax	Ac		
	d	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member	Ad		
	e	Any other disallowance	Ae		
	f	Total amount disallowable under section 40 (total of Aa to Ae)		8Af	
	B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year		8B	
<b>9 Amounts debited to the profit and loss account, to the extent disallowable under section 40A</b>					
	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 under section 40(3) – 100% disallowable	9b		
	c	Provision for payment of gratuity	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;	9d		
	e	Any other disallowance	9e		
	f	Total amount disallowable under section 40A		9f	
<b>10 Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year</b>					
	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		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Total amount allowable under section 43B (total of 10a to 10f)		10g	
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		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank	11e		
	f	Any sum payable towards leave encashment	11f		
	g	Total amount disallowable under Section 43B(total of 11a to 11f)		11g	
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	Any other tax	12d		
	e	Total amount outstanding (total of 12a to 12d)		12e	
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

<b>Part A – QD</b>		Quantitative details (optional in a case not liable for audit under section 44AB)				
<b>QUANTITATIVE DETAILS</b>	(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
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**Part B - TI** Computation of total income

TOTAL INCOME	1	Income from house property (4c of Schedule-HP) (enter nil if loss)		1	
	2	Profits and gains from business or profession			
		i	Profit and gains from business other than speculative business and specified business (A37 of Schedule-BP)	2i	
		ii	Profit and gains from speculative business (B41 of Schedule-BP) (enter nil if loss)	2ii	
		iii	Profit and gains from specified business (C 47 of Schedule BP)(enter nil if loss)	2iii	
		iv	Total (2i + 2ii+2iii)	2iv	
	3	Capital gains			
		a	Short term		
			i Short-term (under section 111A) (A7 of Schedule-CG)	3ai	
			ii Short-term (others) (A8 of Schedule-CG)	3aai	
			iii Total short-term (3ai + 3aai)	3aiii	
		b	i Long-term with indexation (B6-B4e of Schedule-CG) (enter nil if loss)	3bi	
			ii Long-term without indexation (B 4e of Schedule-CG) (enter nil if loss)	3bii	
			iii Total Long Term(3aiii+3biii)	3biii	
		c	Total capital gains (3aiii + 3biii) (take the figure adjusted to Schedule CYLA)	3c	
4	Income from other sources				
	a	from sources other than from owning race horses (3 of Schedule OS) (enter nil if loss)	4a		
	b	from owning race horses (4c of Schedule OS) (enter nil if loss)	4b		
	c	Total (a + b)	4c		
5	Total (1 + 2iv + 3c +4c)		5		
6	Losses of current year to be set off against 5 (total of 2ix,3ix and 4ix of Schedule CYLA)		6		
7	Balance after set off current year losses (5 – 6)		7		
8	Brought forward losses to be set off against 7 (total of 2ix, 3ix and 4ix of Schedule BFLA)		8		
9	Gross Total income (7 – 8) (also 5x of Schedule BFLA)		9		
10	Deductions under Chapter VI-A (1 of Schedule VIA)		10		
11	Total income (9 – 10)		11		
12	Net agricultural income/ any other income for rate purpose (4 of Schedule EI)		12		
13	'Aggregate income' (11 + 12)		13		
14	Losses of current year to be carried forward (total of xi of Schedule CFL)		14		
15	Deemed total income under section 115JB (6 of Schedule MAT)		15		

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

COMPUTATION OF TAX LIABILITY	1	1a	Tax Payable on deemed total Income under section 115JB (7 of Schedule MAT)		1a
		1b	Surcharge on (a) above		1b
		1c	Education Cess on (1a+1b) above		1c
		1d	Total Tax Payable u/s 115JB (1a+1b+1c)		1d
	2	Tax payable on total income in item 11 of Part B-TI			
		a	Tax at normal rates	2a	
		b	Tax at special rates (11 of Schedule-SI)	2b	
		c	Tax Payable on Total Income in item 11 of Part B-TI (2a + 2b)	2c	
	3	Surcharge on 2c		3	
	4	Education cess, including secondary and higher education cess on (2c+3)		4	
	5	Gross tax liability (2c+3+4)		5	
	6	Gross tax payable (higher of 5 and 1d)		6	
	7	Credit under section 115JAA of tax paid in earlier years (if 5 is more than 1d) (7 of Schedule MATC)		6	
	8	Tax payable after credit under section 115JAA [(6 – 7)]		8	
	9	Tax relief			
	a	Section 90/90A(1B1 of Schedule TR)	9a		

	b	Section 91(1B2 of Schedule TR)	9b		
	c	Total (9a + 9b)		9c	
10		Net tax liability (8 – 9c)		10	
11		Interest payable			
	a	For default in furnishing the return (section 234A)	11a		
	b	For default in payment of advance tax (section 234B)	11b		
	c	For deferment of advance tax (section 234C)	11c		
	d	Total Interest Payable (11a+11b+11c)		11d	
12		Aggregate liability (10 + 11d)		12	
TAXES PAID	13	Taxes Paid			
		a Advance Tax (from Schedule-IT)	13a		
		b TDS (column 7 of Schedule-TDS)	13b		
		c TCS (column 5 of Schedule-TCS)	13c		
		d Self Assessment Tax (from Schedule-IT)	13d		
		e Total Taxes Paid (13a+13b+13c + 13d)		13e	
14		Amount payable (Enter if 12 is greater than 13e, else enter 0)		14	
15		Refund (If 13e is greater than 12), also give the bank account details in Schedule-BA		15	

<b>Schedule BA</b>	Please furnish the following information																	
1	Enter your bank account number (mandatory in all cases)																	
2	Do you want your refund by <input type="checkbox"/> cheque, or <input type="checkbox"/> deposited directly into your bank account? (tick as applicable <input checked="" type="checkbox"/> )																	
3	Give additional details of your bank account																	
MICR Code																Type of Account (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Savings	<input type="checkbox"/> Current
Do you have,-																		
(i) any asset (including financial interest in any entity) located outside India or																		
(ii) signing authority in any account located outside India?																		
<input type="checkbox"/> Yes <input type="checkbox"/> No																		
[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]																		

**VERIFICATION**

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_, holding permanent account number \_\_\_\_\_ 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 and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year **2012-2013**. I further declare that I am making this return in my capacity as \_\_\_\_\_ and I am also competent to make this return and verify it.

Place

Date

Sign here →

<b>Schedule HP</b>	Details of Income from House Property (Please refer instructions)															
HOUSE PROPERTY	1	Address of property 1					Town/ City					State			PIN Code	
		Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)														
		Your percentage of share in the property. <input type="text"/>														
	S.No	Name of Co-owner(s)					PAN of Co-owner (s) (optional)					Percentage Share in Property (optional)				
	i															
	ii															
		(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/>					Name of Tenant					PAN of Tenant (optional)				
	a	Annual lettable value/ rent received or receivable (higher if let out for whole of the year, lower if let out for part of the year)														
	b	The amount of rent which cannot be realized					1b									
	c	Tax paid to local authorities					1c									
d	Total (1b + 1c)					1d										

	e	Balance (1a – 1d)		1e	
	f	30% of 1e	1f		
	g	Interest payable on borrowed capital	1g		
	h	Total (1f + 1g)		1h	
	i	Income from house property 1 (1e – 1h)		1i	
2	Address of property 2		Town/ City	State	PIN Code
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if “YES” please enter following details)					
Your percentage of share in the property. <input type="text"/>					
S.No	Name of Co-owner(s)		PAN of Co-owner (s) (optional)	Percentage Share in Property (optional)	
i					
ii					
	(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/>		Name of Tenant	PAN of Tenant (optional)	
	a	Annual lettable value/ rent received or receivable (higher if let out for whole of the year, lower if let out for part of the year)			2a
	b	The amount of rent which cannot be realized	2b		
	c	Tax paid to local authorities	2c		
	d	Total (2b + 2c)	2d		
	e	Balance (2a – 2d)		2e	
	f	30% of 2e	2f		
	g	Interest payable on borrowed capital	2g		
	h	Total (2f + 2g)		2h	
	i	Income from house property 2 (2e – 2h)		2i	
3	Address of property 3		Town/ City	State	PIN Code
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if “YES” please enter following details)					
Your percentage of share in the property. <input type="text"/>					
S.No	Name of Co-owner(s)		PAN of Co-owner (s) (optional)	Percentage Share in Property (optional)	
i					
ii					
	(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/>		Name of Tenant	PAN of Tenant (optional)	
	a	Annual lettable value/ rent received or receivable (higher if let out for whole of the year, lower if let out for part of the year)			3a
	b	The amount of rent which cannot be realized	3b		
	c	Tax paid to local authorities	3c		
	d	Total (3b + 3c)	3d		
	e	Balance (3a – 3d)		3e	
	f	30% of 3e	3f		
	g	Interest payable on borrowed capital	3g		
	h	Total (3f + 3g)		3h	
	i	Income from house property 3 (3e – 3h)		3i	
4	Income under the head “Income from house property”				
	a	Rent of earlier years realized under section 25A/AA			4a
	b	Arrears of rent received during the year under section 25B after deducting 30%			4b
	c	Total (4a + 4b + 1i + 2i + 3i)			4c

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

FROM BUSINESS OR	A	From business or profession other than speculative business and specified business			
	1	Profit before tax as per profit and loss account (item 43 of Part A-P&L )			1
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)	2a		
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)	2b		

3	Income/ receipts credited to profit and loss account considered under other heads of income	3		
4	Profit or loss included in 1, which is referred to in section 44AD/44AE/44AF/44B/44BB/44BBA/44BBB/44D/44DA/Chapter-XII-G/ First Schedule of Income-tax Act	4		
5	Income credited to Profit and Loss account (included in 1) which is exempt			
	a	share of income from firm(s)	5a	
	b	Share of income from AOP/ BOI	5b	
	c	Any other exempt income	5c	
	d	Total exempt income	5d	
6	Balance (1- 2a - 2b - 3 - 4- 5d)			6
7	Expenses debited to profit and loss account considered under other heads of income	7		
8	Expenses debited to profit and loss account which relate to exempt income	8		
9	Total (7 + 8)			9
10	Adjusted profit or loss (6+9)			10
11	Depreciation debited to profit and loss account included in 10			11
12	Depreciation allowable under Income-tax Act			
	i	Depreciation allowable under section 32(1)(ii) (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 (6p of Part-OI)	14		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7h of Part-OI)	15		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Ae of Part-OI)	16		
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part-OI)	17		
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11g of Part-OI)	18		
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	19		
20	Deemed income under section 41	20		
21	Deemed income under section 33AB/33ABA/35ABB/72A/80HHD/80-IA	21		
22	Any other item or items of addition under section 28 to 44DA	22		
23	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)	23		
24	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23)			24
25	Deduction allowable under section 32(1)(iii)			25
26	Amount of deduction under section 35 in excess of the amount debited to profit and loss account (item vii(4) of Schedule ESR) (if amount deductible under section 35 is lower than amount debited to P&L account, it will go to item 23)	26		
27	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8Bof Part-OI)	27		
28	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of Part-OI)	28		
29	Deduction under section 35AC			
	a	Amount, if any, debited to profit and loss account	29a	
	b	Amount allowable as deduction	29b	
	c	Excess amount allowable as deduction (29b - 29a)	29c	
30	Any other amount allowable as deduction			30

31	Total (25 + 26 + 27+28 +29c +30)		31	
32	Income (13 + 24 – 31)		32	
33	Profits and gains of business or profession deemed to be under -			
	i	Section 44AD	33i	
	ii	Section 44AE	33ii	
	iii	Section 44AF	33iii	
	iv	Section 44B	33iv	
	v	Section 44BB	33v	
	vi	Section 44BBA	33vi	
	vii	Section 44BBB	33vii	
	viii	Section 44D	33	
	ix	Section 44DA	33viii	
	x	Chapter-XII-G (tonnage)	33 x	
	xi	First Schedule of Income-tax Act	33xi	
	xii	Total (33i to 33xi)		33xii
34	Profit or loss before deduction under section 10A/10AA/10B/10BA (32 + 33xii)			34
35	Deductions under section-			
	i	10A (6 of Schedule-10A)	35i	
	ii	10AA (d of Schedule-10AA)	35ii	
	iii	10B (f of Schedule-10B)	35iii	
	iv	10BA (f of Schedule-10BA)	35iv	
	v	Total (35i + 35ii +35iii + 35iv)		35v
36	Net profit or loss from business or profession other than speculative business (34 – 35v)			36
37	Net Profit or loss from business or profession after applying rule 7A or 7B (same as above in 36 except in case of special business, after applying rule 7A or 7B)			A37
B	Computation of income from speculative business			
38	Net profit or loss from speculative business as per profit or loss account			38
39	Additions in accordance with section 28 to 44DA			39
40	Deductions in accordance with section 28 to 44DA			40
41	Profit or loss from speculative business (38+39-40)			B41
C	Computation of income from specified business			C
42	Net profit or loss from specified business as per profit or loss account (enter nil if loss)			42
43	Additions in accordance with section 28 to 44DA			43
44	Deductions in accordance with section 28 to 44DA (other than deduction u/s 35AD)			44
45	Profit or loss from specified business (42+43-44)			45
46	Deductions in accordance with section 35AD			46
47	Profit or loss from specified business (45-46) (enter nil if loss)			47
D	Income chargeable under the head 'Profits and gains' (A37+B41+C47)			D

**Schedule DPM Depreciation on Plant and Machinery**

1	Block of assets	Plant and machinery						
		15	30	40	50	60	80	100
		(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 in 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							

DEPRECIATION ON PLANT AND MACHINERY

13	Additional depreciation, if any, on 7							
14	Total depreciation (10+11+12+13)							
15	Expenditure incurred in connection with transfer of asset/ assets							
16	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -15) (enter negative only if block ceases to exist)							
17	Written down value on the last day of previous year* (6+ 9 -14) (enter 0 if result is negative)							

**Schedule DOA Depreciation on other assets**

DEPRECIATION ON OTHER ASSETS	1	Block of assets	Building			Furniture and fittings	Intangible assets	Ships
	2	Rate (%)	5	10	100	10	25	20
			(i)	(ii)	(iii)	(iv)	(v)	(vi)
	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 in 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	Total depreciation (10+11+12+13)						
	15	Expenditure incurred in connection with transfer of asset/ assets						
	16	Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -15) (enter negative only if block ceases to exist)						
17	Written down value on the last day of previous year* (6+ 9 -14) (enter 0 if result is negative)							

**Schedule DEP Summary of depreciation on assets**

SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery			
		a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 14 i)	1a	
		b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 14 ii)	1b	
		c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 14 iii)	1c	
		d	Block entitled for depreciation @ 50 per cent (Schedule DPM - 14 iv)	1d	
		e	Block entitled for depreciation @ 60 per cent (Schedule DPM - 14 v)	1e	
		f	Block entitled for depreciation @ 80 per cent (Schedule DPM - 14 vi)	1f	
		g	Block entitled for depreciation @ 100 per cent (Schedule DPM - 14 vii)	1g	
		h	Total depreciation on plant and machinery ( 1a + 1b + 1c + 1d+ 1e + 1f + 1g )		1h
	2	Building			
		a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14i)	2a	
		b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14ii)	2b	
		c	Block entitled for depreciation @ 100 per cent (Schedule DOA- 14iii)	2c	

	d	Total depreciation on building (2a+2b+2c)	2d	
3		Furniture and fittings(Schedule DOA- 14 iv)	3	
4		Intangible assets (Schedule DOA- 14 v)	4	
5		Ships (Schedule DOA- 14 vi)	5	
6		Total depreciation ( 1h+2d+3+4+5)	6	

**Schedule DCG Deemed Capital Gains on sale of depreciable assets**

1	<b>Plant and machinery</b>				
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 16i)	1a		
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM – 16ii)	1b		
	c	Block entitled for depreciation @ 40 per cent(Schedule DPM - 16iii)	1c		
	d	Block entitled for depreciation @ 50 per cent (Schedule DPM - 16iv)	1d		
	e	Block entitled for depreciation @ 60 per cent (Schedule DPM – 16v)	1e		
	f	Block entitled for depreciation @ 80 per cent (Schedule DPM – 16vi)	1f		
	g	Block entitled for depreciation @ 100 per cent (Schedule DPM – 16vii)	1g		
	h	Total ( 1a +1b + 1c + 1d + 1e + 1f + 1g)			
2	<b>Building</b>				
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 16i)	2a		
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 16ii)	2b		
	c	Block entitled for depreciation @ 100 per cent (Schedule DOA- 16iii)	2c		
	d	Total ( 2a + 2b + 2c)			
3	Furniture and fittings ( Schedule DOA- 16iv)			3	
4	Intangible assets (Schedule DOA- 16v)			4	
5	Ships (Schedule DOA- 16vi)			5	
6	Total ( 1h+2d+3+4+5)			6	

**Schedule ESR Deduction under section 35**

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)(iii)			
iv	35(1)(iv)			
v	35(2AA)			
vi	35(2AB)			
vii	total			

**Schedule CG Capital Gains**

CAPITAL GAINS	<b>A Short-term capital gain</b>						
	1	<b>From slump sale</b>					
		a	Full value of consideration	1a			
		b	Net worth of the under taking or division	1b			
		c	Short term capital gains from slump sale	1c			
		d	Deduction if any under Chapter IV-E	1d			
	e	Net short term capital gains from slum sale (1c – 1d)				1e	
	2	From assets in case of non-resident to which first proviso to section 48 applicable				2	
	3	<b>From assets in the case of others</b>					
		a	Full value of consideration	3a			
<b>b Deductions under section 48</b>							
i		Cost of acquisition	bi				
ii	Cost of Improvement	bii					



		iii	Expenditure on transfer	biii					
		iv	Total ( bi + bii + biii)	biv					
	c	Balance (3a – biv)			3c				
	d	Loss, if any, to be ignored under section 94(7) or 94(8) (enter positive values only)							
	e	Deduction under sections 54D/54G/54GA			3e				
	f	Short-term capital gain (3c – 3d – 3e)				3f			
4	Deemed short capital gain on depreciable assets (6 of Schedule-DCG)					4			
5	Amount deemed to be short term capital gains under sections 54D/54EC/54G/54GA					5			
6	Total short term capital gain (1e + 2 +3f +4 +5)					6			
7	Short term capital gain under section 111A included in 6					7			
8	Short-term capital gain other than referred to in section 111A (6-7)					8			
<b>B Long term capital gain</b>									
	1	From slump sale							
		a	Full value of consideration	1a					
		b	Net worth of the under taking or division	1b					
		c	Long term capital gains from slump sale	1c					
		d	Deduction if any under Chapter IV-E	1d					
		e	Net long term capital gain from slump sale (1c – 1d)			1e			
2	Asset in case of non-resident to which first proviso to section 48 applicable					2			
3	Asset in the case of others where proviso under section 112(1) not exercised								
		a	Full value of consideration	3a					
		b Deductions under section 48							
		i	Cost of acquisition after indexation	bi					
		ii	Cost of improvement after indexation	bii					
		iii	Expenditure on transfer	biii					
		iv	Total (bi + bii +biii)	biv					
		c	Balance (3a – biv)			3c			
		d	Deduction under sections 54D/54EC/54G/ 54GA			3d			
		e	Net balance (3c – 3d)			3e			
4	Asset in the case of others where proviso under section 112(1) exercised								
		a	Full value of consideration	4a					
		b Deductions under section 48							
		i	Cost of acquisition without indexation	bi					
		ii	Cost of improvement without indexation	bii					
		iii	Expenditure on transfer	biii					
		iv	Total (bi + bii +biii)	biv					
		c	Balance (4a – biv)			4c			
		d	Deduction under sections 54EC			4d			
		e	Net balance			4e			
5	Amount deemed to be long term capital gains under sections 54D/54EC/54G/ 54GA					5			
6	Total long term capital gain (1e (enter nil if loss) + 2 + 3e (enter nil if loss) + 4e (enter nil if loss) + 5)					B6			
<b>C Income chargeable under the head “CAPITAL GAINS” (A6 + B6) (enter B6 as nil, if loss)</b>						C			
<b>D Information about accrual/receipt of capital gain</b>									
		Date			Up to 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	Long- term where proviso under section 112(1) is applicable (Without Indexation)- Code in SI Schedule is 22, Tax Rate is 10% ; Enter only positive value from Item B4e of Schedule CG AFTER loss adjustment under this category in Schedule CYLA and BFLA, if any.								

2	Long- term where proviso under section 112(1) is NOT applicable (With Indexation)- Code in SI Schedule is 21, Tax Rate is 20%; Enter only positive value from Item (B6-B4e) of Schedule CG AFTER loss adjustment under this category in Schedule CYLA and BFLA, if any.					
3	Short-term under 111A- Code in SI Schedule is 1A, Tax Rate is 15% ; Enter only positive value from Item A7 of Schedule CG AFTER loss adjustment under this category in Schedule CYLA and BFLA, if any.					
4	Short-term OTHERS- Taxed at normal rates; Enter only positive value from Item A8 of Schedule CG AFTER loss adjustment under this category in Schedule CYLA and BFLA, if any.					

**Schedule OS** Income from other sources

OTHER SOURCES	1	Income other than from owning race horse(s):-				
	a	Dividends, Gross	1a			
	b	Interest, Gross	1b			
	c	Rental income from machinery, plants, buildings, etc., Gross	1c			
	d	Others, Gross	1d			
	e	Total (1a + 1b + 1c + 1d)			1e	
	f	Deductions under section 57:-				
	i	Expenses/ Deductions	fi			
	ii	Depreciation	fii			
	iii	Total	fiii			
	g	Balance (1e – fiii)			1g	
	2	Winnings from lotteries, crossword puzzles, races, etc.			2	
	3	Income from other sources (other than from owning race horses) (1g + 2) (enter 1g as nil if loss)			3	
4	Income from owning and maintaining race horses					
a	Receipts	4a				
b	Deductions under section 57 in relation to (4)	4b				
c	Balance (2a – 2b)			4c		
5	Income chargeable under the head “Income from other sources” (3 + 4c) (enter 4c as nil if loss and take 4c loss figure to Schedule CFL)			5		

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

CURRENT YEAR LOSS ADJUSTMENT	Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
			1	Total loss (4c of Schedule –HP)	Total loss (A37 of Schedule-BP)	Total loss (1g-4c) of Schedule-OS [where 1g is loss and 4c is income]	
			2	3	4	5=1-2-3-4	
		Loss to be adjusted					
i		House property					
ii		Business (excluding speculation income)					
iii		Speculation income					
iv		Specified business income					
v		Short-term capital gain					
vi		Long term capital gain					
vii		Other sources (excluding profit from owning and maintaining race horses and winnings from lottery)					
viii		Profit from owning and maintaining race horses					
ix		Total loss set-off					

x	Loss remaining after set-off				
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**Schedule BFLA** Details of Income after Set off of Brought Forward Losses of earlier years

BROUGHT FORWARD LOSS ADJUSTMENT	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					
ii		Business (excluding speculation income)					
iii		Speculation Income					
iv		Specified Business Income					
v		Short-term capital gain					
vi		Long-term capital gain					
vii		Other sources income (excluding profit from owning and maintaining race horses and Winnings from lottery)					
viii		Profit from owning and maintaining race horses					
ix		Total of brought forward loss set off					
x		Current year's income remaining after set off Total (i5 + ii5 + iii5 + iv5+v5+vi5+vii5+viii5)					

**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 speculative business and specified business	Loss from speculative business	Loss from specified business	Short-term capital loss	Long-term Capital loss	Other sources loss (from owning race horses)
	i		2004-05							
ii		2005-06								
iii		2006-07								
iv		2007-08								
v		2008-09								
vi		2009-10								
vii		2010-11								
viii		2011-12								
ix		Total of earlier year losses								
x		Adjustment of above losses in Schedule BFLA								
xi		2012-13 (Current year losses)								
xii		Total loss Carried Forward to future years								

**Schedule UD** Unabsorbed depreciation

Sl No (1)	Assessment Year (2)	Amount of brought forward unabsorbed depreciation (3)	Amount of depreciation of the current year (4)	Amount of depreciation set-off against the current year income (5)	Balance Carried forward to the next year (6)
i					
ii					
iii					
iv					
v					
vi					
vii		<b>Total</b>			

**Schedule 10A Deduction under section 10A**

DEDUCTION U/S 10A	<b>1 Deduction in respect of units located in Software Technology Park</b>			
	a	Undertaking No.1	1a	
	b	Undertaking No.2	1b	
	c	Undertaking No.3	1c	
	d	Undertaking No.4	1d	
	e	Undertaking No.5	1e	
	f	Total (1a + 1b+ 1c + 1d + 1e)		1f
	<b>2 Deductions in respect of units located in Electronic Hardware Technology Park</b>			
	a	Undertaking No.1	2a	
	b	Undertaking No.2	2b	
	c	Undertaking No.3	2c	
	d	Total (2a + 2b+ 2c)		2d
	<b>3 Deductions in respect of units located in Free Trade Zone</b>			
	a	Undertaking No.1	3a	
	b	Undertaking No.2	3b	
	c	Undertaking No.3	3c	
	d	Total (3a + 3b+ 3c)		3d
	<b>4 Deductions in respect of units located in Export Processing Zone</b>			
	a	Undertaking No.1	4a	
	b	Undertaking No.2	4b	
	c	Undertaking No.3	4c	
	d	Total (4a + 4b+ 4c)		4d
	<b>5 Deductions in respect of units located in Special Economic Zone</b>			
	a	Undertaking No.1	5a	
	b	Undertaking No.2	5b	
	c	Undertaking No.3	5c	
d	Total (5a + 5b+ 5c)		5d	
6	Total of ( 1f+2d +3d+ 4d+ 5d)		6	

**Schedule 10AA Deduction under section 10AA**

DEDUCTION U/S 10AA	<b>Deductions in respect of units located in Special Economic Zone</b>			
	a	Undertaking No.1	a	
	b	Undertaking No.2	b	
	c	Undertaking No.3	c	
	d	Total (a + b + c)		d

**Schedule 10B Deduction under section 10B**

DEDUCTION U/S 10B	<b>Deduction in respect of hundred percent Export Oriented units</b>			
	a	Undertaking No.1	a	
	b	Undertaking No.2	b	
	c	Undertaking No.3	c	
	d	Undertaking No.4	d	
	e	Undertaking No.5	e	
	f	Total (a + b + c + d + e)		f

**Schedule 80G Details of donations entitled for deduction under section 80G**

DETAILS OF DONATIONS	<b>A</b>	<b>Donations entitled for 100% deduction without qualifying limit</b>			
		Name and address of donee	PAN of Donee	Amount of donation	Eligible Amount of donation
		i			
		ii			
		iii			
		iv			
		v			
		vi	Total		
	<b>B</b>	<b>Donations entitled for 50% deduction without qualifying limit</b>			
		Name and address of donee	PAN of Donee	Amount of donation	Eligible Amount of donation
		i			

	ii				
	iii				
	iv				
	v				
	vi	<b>Total</b>			
<b>C</b>	<b>Donations entitled for 100% deduction subject to qualifying limit</b>				
	<b>Name and address of donee</b>		<b>PAN of Donee</b>	<b>Amount of donation</b>	<b>Eligible Amount of donation</b>
	i				
	ii				
	iii				
	iv				
	v				
	vi	<b>Total</b>			
<b>D</b>	<b>Donations entitled for 50% deduction subject to qualifying limit</b>				
	<b>Name and address of donee</b>		<b>PAN of Donee</b>	<b>Amount of donation</b>	<b>Eligible Amount of donation</b>
	i				
	ii				
	iii				
	iv				
	v				
	vi	<b>Total</b>			
<b>E</b>	<b>Total donations (Avi + Bvi + Cvi + Dvi)</b>				

**Schedule 80-IA** Deductions under section 80-IA

<b>DEDUCTION U/S 80-IA</b>	<b>a</b>	<b>Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]</b>	<b>a</b>		
	<b>b</b>	<b>Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]</b>	<b>b</b>		
	<b>c</b>	<b>Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]</b>	<b>c</b>		
	<b>d</b>	<b>Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]</b>	<b>d</b>		
	<b>e</b>	<b>Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant] and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) [Cross-country natural gas distribution network]</b>	<b>e</b>		
	<b>f</b>	<b>Total deductions under section 80-IA (a + b + c + d + e)</b>			<b>f</b>

**Schedule 80-IB** Deductions under section 80-IB

<b>DEDUCTION U/S 80-IB</b>	<b>a</b>	<b>Deduction in respect of industrial undertaking referred to in section 80-IB(3) [Small-scale industry]</b>	<b>a</b>		
	<b>b</b>	<b>Deduction in respect of industrial undertaking located in Jammu &amp; Kashmir [Section 80-IB(4)]</b>	<b>b</b>		
	<b>c</b>	<b>Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]</b>	<b>c</b>		
	<b>d</b>	<b>Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]</b>	<b>d</b>		
	<b>e</b>	<b>Deduction in the case of multiplex theatre [Section 80-IB(7A)]</b>	<b>e</b>		
	<b>f</b>	<b>Deduction in the case of convention centre [Section 80-IB(7B)]</b>	<b>f</b>		
	<b>g</b>	<b>Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]</b>	<b>g</b>		
	<b>h</b>	<b>Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]</b>	<b>h</b>		
	<b>i</b>	<b>Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]</b>	<b>i</b>		
	<b>j</b>	<b>Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]</b>	<b>j</b>		

	k	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits and vegetables [Section 80-IB(11A)]	k		
	l	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of foodgrains [Section 80-IB(11A)]	l		
	m	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	m		
	n	Total deduction under section 80-IB (Total of a to m)			n

Schedule 80-IC or 80-IE		Deductions under section 80-IC or 80-IE			
DEDUCTION U/S 80-IC	1	Deduction in respect of industrial undertaking located in Sikkim			1
	2	Deduction in respect of industrial undertaking located in Himachal Pradesh			2
	3	Deduction in respect of industrial undertaking located in Uttaranchal			3
	4	Deduction in respect of industrial undertaking located in North-East			
		a	Assam	4a	
		b	Arunachal Pradesh	4b	
		c	Manipur	4c	
		d	Mizoram	4d	
		e	Meghalaya	4e	
		f	Nagaland	4f	
	g	Tripura	4g		
	h	Total of deduction for undertakings located in North-east (Total of 4a to 4g)			4h
5	Total deduction under section 80-IC or 80-IE (1 + 2 + 3 + 4h)				5

Schedule VI-A		Deductions under Chapter VI-A				
TOTAL DEDUCTIONS	a	80G		g	80IB (n of Schedule 80-IB)	
	b	80GGA		h	80IC/ 80-IE (5 of Schedule 80-IC/ 80-IE)	
	c	80GGB			i	80ID
					j	80JJA
	d	80GGC		k	80JJAA	
	e	80IA (f of Schedule 80-IA)		l	80LA	
	f	80IAB				
m	Total deductions under Chapter VI-A (Total of a to k)				m	

Schedule SI		Income chargeable to Income tax at special rates IB [Please see instruction Number-9(iii) for section code and rate of tax]										
SPECIAL RATE	SI No	Section code	<input type="checkbox"/>	Special rate (%)	Income i	Tax thereon ii	SI No	Section code	<input type="checkbox"/>	Special rate (%)	Income i	Tax thereon ii
	1	1A	<input type="checkbox"/>	15			6	5A1BA	<input type="checkbox"/>	5		
	2	22	<input type="checkbox"/>	10			7		<input type="checkbox"/>			
	3	21	<input type="checkbox"/>	20			8		<input type="checkbox"/>			
	4	5BB	<input type="checkbox"/>	30			9		<input type="checkbox"/>			
	5	5BBD	<input type="checkbox"/>	15			10		<input type="checkbox"/>			
	11											Total (1ii to 10 ii)

Schedule EI		Details of Exempt Income (Income not to be included in Total Income)		
EXEMPT INCOME	1	Interest income		1
	2	Dividend income		2
	3	Long-term capital gains on which Securities Transaction Tax is paid		3
	4	Net Agriculture income (other than income to be excluded under rule 7, 7A, 7B or 8)		4
	5	Share in the profit of firm/AOP etc.		5
	6	Others		6
	7	Total (1+2+3+4+5+6)		7

**Schedule MAT**

**Computation of Minimum Alternate Tax payable under section 115JB**

MINIMUM ALTERNATE TAX	1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II and III of Schedule VI to the Companies Act, 1956 (If yes, write '1', if no write '2')			<input type="checkbox"/>
	2	Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write '1', if no write '2')			<input type="checkbox"/>
	3	Profit after tax as shown in the Profit and Loss Account (enter item 46 of Part A-P&L)		3	
	4	Additions (if debited in profit and loss account)			
		a	Income Tax paid or payable or its provision including the amount of deferred tax and the provision therefor	4a	
		b	Reserve (except reserve under section 33AC)	4b	
		c	Provisions for unascertained liability	4c	
		d	Provisions for losses of subsidiary companies	4d	
		e	Dividend paid or proposed	4e	
		f	Expenditure related to exempt income under sections 10, 10AA, 11 or 12 [exempt income excludes income exempt under section 10(38)]	4f	
		g	Depreciation attributable to revaluation of assets	4g	
		h	Others (including residual unadjusted items and provision for diminution in the value of any asset)	4h	
		i	Total additions (4a+4b+4c+4d+4e+4f+4g+4h)		4i
	5	Deductions			
	a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	5a		
	b	Income exempt under sections 10, 10AA, 11 or 12 [exempt income excludes income exempt under section 10(38)]	5b		
	c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	5c		
	d	Loss brought forward or unabsorbed depreciation whichever is less	5d		
	e	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	5e		
	f	Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)	5f		
	g	Total deductions (5a+5b+5c+5d+5e+5f)		5g	
6	Book profit under section 115JB (3+ 4i - 5g)			6	
7	Tax payable under section 115JB [18.5% of (6)]			7	

**Schedule MATC**

**Computation of tax credit under section 115JAA**

MAT Credit	1	Tax under section 115JB in assessment year 2012-13 (1d of Part-BTTI)				1	
	2	Tax under other provisions of the Act in assessment year 2012-13 (5 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 MAT credit Available [Sum of MAT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]					
		S.No	Assessment Year (A)	MAT Credit Brought Forward (B)	MAT Credit Utilised during the Current Year (C)	MAT Credit for the Current Year (D) [enter 1-2, if 1 is greater than 2 otherwise enter 0]	Balance MAT Credit Carried Forward (E) [E=B-C+D]
		i	2006-07				
		ii	2007-08				
		iii	2008-09				
		iv	2009-10				
		v	2010-11				
	vi	2011-12					
	vii	2012-13					
	viii	Total					
5	Amount of tax credit under section 115JAA [enter 4C(viii)]				5		

6	Amount of MAT liability available for credit in subsequent assessment years [enter 4E(viii)]	6	
---	--	---	--

**Schedule - DDT** Details of payment of Dividend Distribution Tax

DIVIDEND DISTRIBUTION TAX	1	Date of declaration of distribution or payment of any dividend profits of domestic companies			1	
	2	Rate of dividend, distributed or paid during the previous year				
		a	Interim (rate %)	2a		
		b	Final (rate %)	2b		
	3	Amount of any dividend declared, distributed or paid			3	
	4	Tax payable on dividend declared, distributive or paid				
		a	Additional Income-tax payable under section 115-O	4a		
		b	Surcharge on 4a	4b		
		c	Education Cess on (4a + 4b)	4c		
		d	Total tax payable (4a + 4b + 4c)		4d	
5	Interest payable under section 115P			5		
6	Additional income-tax + interest payable (4d + 5)			6		
7	Tax and interest paid (Total of v Schedule DDTP)			7		
8	Net payable/ refundable (6-7)			8		

**Schedule IT** Details of Advance Tax and Self Assessment Tax Payments of Income-tax

TAX PAYMENTS	Sl No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
	i				
	ii				
	iii				
	iv				
	v				
	vi				

**NOTE** ▶ Enter the totals of Advance tax and Self Assessment tax in Sl No. 11a & 11d of Part B-TTI

**Schedule TDS** Details of Tax Deducted at Source on Income [As per Form 16 A issued by Deductor(s)]

TDS ON OTHER INCOME	Sl No	Tax Deduction Account Number (TAN) of the Deductor	Name of the Deductor	Unique TDS Certificate Number	Financial Year in which TDS is Deducted	Total Tax Deducted	Amount out of (6) claimed this Year
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	i						
ii							

**NOTE** ▶ Please enter total of column 7 of Schedule-TDS in 13(b) of Part B-TTI

**Schedule TCS** Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]

TCS ON INCOME	Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Total tax collected	Amount out of (4) claimed during the year
	(1)	(2)	(3)	(4)	(5)
	i				
ii					

**NOTE** ▶ Please enter the total of column (5) in Sl No. 15c of Part B-TTI



**Schedule DDTP Details of payment of Dividend Distribution Tax**

SI No	Name of Bank & Branch	BSR Code			Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
		(1)	(2)	(3)			
i							
ii							
iii							
iv							
v							
<b>NOTE ▶</b> Please enter the total of column(6) in 7 of Schedule DDT							

**Schedule FSI Details of Income accruing or arising outside India**

Country Code	Taxpayer Identification Number	Income from House Property (included in PART-B-TI (A))	Business Income (included in PART-B-TI) (B)	Capital Gain Income (included in PART-B-TI) (C)	Other source Income (included in PART-B-TI) (D)	Total Income from Outside India (E)=A+B+C+D
<b>Total</b>						
2 Total Income from outside India (Total of E as per item no.1 above)						2
3 Total Income from outside India where DTAA is applicable						3
4 Total Income from outside India where DTAA is not applicable (2-3)						4
<b>NOTE ▶</b> Please refer to the instructions for filling up this schedule.						

**Schedule TR Details of Taxes Paid outside India**

Country Code	Taxpayer Identification Number	Total taxes paid on income declared in Schedule FSI (A)	Tax Relief Claimed (B)	
			Relief claimed u/s 90/90A (B1)	Relief claimed u/s 91 (B2)
<b>Total</b>				
2 Total Taxes Paid outside India (Total of 1A)			2	
3 Total Taxes Paid outside India where DTAA is applicable			3	
4 Total Taxes Paid outside India where DTAA is not applicable (2-3)			4	
<b>NOTE ▶</b> Please refer to the instructions for filling up this schedule.				

## Schedule FA

## Details of Foreign Assets

<b>A Details of Foreign Bank Accounts</b>					
SI No	Country Name	Country Code	Name and Address of the Bank	Name mentioned in the account	Peak Balance During the Year (in rupees)
(1)	(2)	(3)	(4)	(5)	(6)
i					
ii					
<b>B Details of Financial Interest in any Entity</b>					
SI No	Country Name (1)	Country Code (2)	Nature of entity (3)	Name and Address of the Entity (4)	Total Investment (at cost) (in rupees) (5)
(i)					
(ii)					
<b>C Details of Immovable Property</b>					
SI No (1)	Country Name (2)	Country Code (3)	Address of the Property (4)	Total Investment (at cost) (in rupees) (5)	
(i)					
(ii)					
<b>D Details of any other Asset</b>					
SI No (1)	Country Name (2)	Country Code (3)	Nature of Asset (4)	Total Investment (at cost) (in rupees) (5)	
(i)					
(ii)					
<b>E Details of account(s) in which you have signing authority and which has not been included in A to D above.</b>					
SI No (1)	Name of the Institution in which the account is held (2)	Address of the Institution (3)		Name mentioned in the account (4)	Peak Balance/Investment during the year (in rupees) (5)
(i)					
(ii)					

**NOTE**

Please refer to the instructions for filling up this schedule.

## Instructions for filling out FORM ITR-6

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

**1. Assessment Year for which this Return Form is applicable**

This Return Form is applicable for assessment year 2012-2013 only, i.e., it relates to income earned in Financial Year 2011-12.

**2. Who can use this Return Form**

This Form can be used by a company, other than a company claiming exemption under section 11.

**3. Annexure-less Return Form**

No document (including TDS certificate) should be attached to this Return Form. All such documents enclosed with this Return Form will be detached and returned to the person filing the return.

**4. Manner of filing this Return Form**

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

**5. Codes for filling this Return Form**

Under the heading 'Filing Status' in the Return Form details have to be filled regarding section under which the return is being filed by ticking in the relevant box provided therein.

**6. Deductions under section 44AF**

The special provision for computing profits and gains of retain business under section 44AF shall **NOT** be applicable for the AY 2012-13. Hence the column against 44AF should be left **BLANK** for the current assessment year.

**7. Tax Credit Statement**

Tax-payers are advised to match the taxes deducted/collected/paid by or on behalf of them with their **Tax Credit Statement** (Form 26AS). (Please refer to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in))

**8. BRIEF SCHEME OF THE LAW-** Before filling out the form, you are advised to read the following-

**(1) Computation of total income**

- (a) "Previous year" is the financial year (1<sup>st</sup> April to the following 31<sup>st</sup> March) during which the income in question has been earned. "Assessment Year" is the financial year immediately following the previous year.
- (b) Total income is to be computed as follows, in the following order:
  - (i) Classify all items of income under the following **heads of income-**  
(A) "Income from house property"; (B) "Profit and gains from business or profession"; (C) "Capital gains"; and (D) "Income from other sources". [There may be no income under one or more of the heads at (A), (B), (C) and (D)].
  - (ii) Compute taxable income of the current year (i.e., the previous year) under each head of income separately in the Schedules which have been structured so as to help you in making these computations as per provisions of the Income-tax Act. These statutory provisions decide what is to be included in your income, what you can claim as an expenditure or allowance and how much, and also what you cannot claim as an expenditure/allowance.
  - (iii) Set off current year's headwise loss(es) against current year's headwise income(s) as per procedures prescribed by the law. A separate Schedule is provided for such set-off.
  - (iv) Set off, as per procedures prescribed by the law, loss(es) and/or allowance(s) of earlier assessment year(s) brought forward. Also, compute loss(es) and/or allowance(s) that could be set off in future and is (are) to be carried forward as per procedures prescribed by the law. Separate Schedules are provided for this.
  - (v) Aggregate the headwise end-results as available after (iv) above; this will give you "gross total income".
  - (vi) From gross total income, subtract, as per procedures prescribed by the law, "deductions" mentioned in Chapter VIA of the Income-tax Act. The result will be the total income. Besides, calculate agricultural income for rate purposes.

**(2) Computation of income-tax, education cess including secondary and higher education cess and interest in respect of income chargeable to tax**

- (a) Compute income-tax payable on the total income. Special rates of tax are applicable to some *specified* items. Include agricultural income, as prescribed, for rate purposes, in the tax computation procedure.
- (b) In case, the tax liability computed as above is less than 18.5% of book profit, the company is required to pay minimum alternate tax (MAT) under section 115JB at the rate of 18.5% of the profit. The excess tax so paid is allowable to be carried forward for credit in the year in which tax liability under the normal provisions of the Act is more than MAT liability. Such carry-forward is allowable upto 5 years
- (c) Add Education Cess including secondary and higher education cess at the rate of 3% on the tax payable.
- (d) Claim relief(s) as prescribed by the law, for double taxation and calculate balance tax payable.
- (e) Add interest payable as prescribed by the law to reach total tax and interest payable.
- (f) Deduct the amount of prepaid taxes, if any, like "tax deducted at source", "advance-tax" and "self-assessment-tax". The result will be the tax payable (or refundable).

**9. Instructions for filling out this Form**

- (i) Some of the details in this form have to be filled out on the basis of the relevant codes.
- (ii) The codes for nature of business to be filled in 'Part-A- Nature of business' are as under-

Sector	Sub-Sector	Code
(1) Manufacturing Industry	Agro-based industries	0101
	Automobile and Auto parts	0102
	Cement	0103
	Diamond cutting	0104
	Drugs and Pharmaceuticals	0105
	Electronics including Computer Hardware	0106
	Engineering goods	0107
	Fertilizers, Chemicals, Paints	0108

	Flour & Rice Mills	0109
	Food Processing units	0110
	Marble & Granite	0111
	Paper	0112
	Petroleum and Petrochemicals	0113
	Power and energy	0114
	Printing & Publishing	0115
	Rubber	0116
	Steel	0117
	Sugar	0118
	Tea, Coffee	0119
	Textiles, handloom, Power looms	0120
	Tobacco	0121
	Tyre	0122
	Vanaspati & Edible Oils	0123
	Others	0124
(2) Trading	Chain Stores	0201
	Retailers	0202
	Wholesalers	0203
	Others	0204
(3) Commission Agents	General Commission Agents	0301
(4) Builders	Builders	0401
	Estate Agents	0402
	Property Developers	0403
	Others	0404
(5) Contractors	Civil Contractors	0501
	Excise Contractors	0502
	Forest Contractors	0503
	Mining Contractors	0504
	Others	0505
(6) Professionals	Chartered Accountants, Companies Secretaries, etc.	0601
	Fashion designers	0602
	Legal professionals	0603
	Medical professionals	0604
	Nursing Homes	0605
	Specialty hospitals	0606
	Others	0607
(7) Service Sector	Advertisement agencies	0701
	Beauty Parlours	0702
	Consultancy services	0703
	Courier Agencies	0704
	Computer training/educational and coaching institutes	0705
	Forex Dealers	0706
	Hospitality services	0707
	Hotels	0708
	I.T. enabled services, BPO service providers	0709
	Security agencies	0710
	Software development agencies	0711
	Transporters	0712
	Travel agents, tour operators	0713
	Others	0714
(8) Financial Service Sector	Banking Companies	0801
	Chit Funds	0802
	Financial Institutions	0803
	Financial service providers	0804
	Leasing Companies	0805
	Money Lenders	0806
	Non-Banking Finance Companies	0807
	Share Brokers, Sub-brokers, etc.	0808
	Others	0809
(9) Entertainment Industry	Cable T.V. productions	0901
	Film distribution	0902
	Film laboratories	0903
	Motion Picture Producers	0904
	Television Channels	0905
	Others	0906

(iii) In Schedule SI, the codes for the sections which prescribed special rates of tax for the income mentioned therein are as under:-

Sl. No.	Nature of income	Section	Rate of tax	Section code
1.	Tax on accumulated balance of recognised provident fund	111	To be computed in accordance with rule 9(1) of Part A of fourth Schedule	1
2.	Short term capital gains	111A	15	1A
3.	Long term capital gains (with indexing)	112	20	21
4.	Long term capital gains (without indexing)	112	10	22
5.	Dividends, interest and income from units purchase in foreign currency	115A(1)(a)	20	5A1a
6.	Income from royalty or technical services where agreement entered between 31.3.1961 to 31.3.1976 in case of royalty and between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.	Paragraph EII of Part I of first schedule of Finance Act	50	FA
7.	Income from royalty & technical services	115A(1)(b) if agreement is entered on or before 31.5.1997	30	5A1b1
8.	Income from royalty & technical services	115A(1)(b) if agreement is entered on or after 31.5.1997 but before 1.6.2005	20	5A1b2
9.	Income from royalty & technical services	115A(1)(b) if agreement is on or after 1.6.2005	10	5A1b3
10.	Income received in respect of units purchase in foreign currency by a off-shore fund	115AB(1)(a)	10	5AB1a
11.	Income by way of long-term capital gains arising from the transfer of units purchase in foreign currency by a off-shore fund	115AB(1)(b)	10	5AB1b
12.	Income from bonds or GDR purchases in foreign currency or capital gains arising from their transfer in case of a non-resident	115AC(1)	10	5AC
13.	Income from GDR purchased in foreign currency or capital gains arising from their transfer in case of a resident	115ACA(1)	10	5ACA
14.	Profits and gains of life insurance business	115B	12.5	5B
15.	Winnings from lotteries, crosswords puzzles, races including horse races, card games and other games of any sort or gambling or betting of any form or nature whatsoever	115BB	30	5BB
16.	Tax on non-residents sportsmen or sports associations	115BBA	10	5BBA
17.	Tax on income from units of an open – ended equity oriented fund of the Unit Trust of India or of Mutual Funds	115BBB	10	5BBB
18.	Anonymous donations	115BBC	30	5BBC
19.	Tax on dividend received from foreign companies	115BBD	15	5BBD
20.	Investment income	115E(a)	20	5Ea
21.	Income by way of long term capital gains	115E(b)	10	5Eb
22.	Double Taxation Agreement			DTAA

## 10. SCHEME OF THE FORM

The Scheme of this form follows the scheme of the law as outlined above in its basic form. The Form has been divided into three parts. It also has thirty eight schedules. The details of these parts and the schedules are as under:-

- (i) Part-A has five sub-divisions as under-
  - (a) Part A-GEN mainly seeks general information requiring identificatory and other data;
  - (b) Part A-BS seeks the balance sheet as on 31<sup>st</sup> March,2012;
  - (c) Part A-P&L seeks information regarding the Profit and loss account for the financial year 2011-12;
  - (d) Part A-OI seeks other information. It is optional in a case not liable for audit under section 44AB
  - (e) Part A-QD seeks information regarding quantitative details of the principal item of goods traded. It is optional in a case not liable for audit under section 44AB.
- (ii) The second part, i.e, Part-B is regarding an outline of the total income and tax computation in respect of income chargeable to tax.
- (iii) There are 38 schedules details of which are as under-
  - (a) Schedule BA: Details of Bank account

- (b) Schedule-HP: Computation of income under the head Income from House Property
- (c) Schedule-BP: Computation of income under the head “profit and gains from business or profession”
- (d) Schedule-DPM: Computation of depreciation on plant and machinery under the Income-tax Act
- (e) Schedule DOA: Computation of depreciation on other assets under the Income-tax Act
- (f) Schedule DEP: Summary of depreciation on all the assets under the Income-tax Act
- (g) Schedule DCG: Computation of deemed capital gains on sale of depreciable assets
- (h) Schedule ESR: Deduction under section 35 (expenditure on scientific research)
- (i) Schedule-CG: Computation of income under the head Capital gains.
- (j) Schedule-OS: Computation of income under the head Income from other sources.
- (k) Schedule-CYLA: Statement of income after set off of current year’s losses
- (l) Schedule-BFLA: Statement of income after set off of unabsorbed loss brought forward from earlier years.
- (m) Schedule- CFL: Statement of losses to be carried forward to future years.
- (n) Schedule –UD: Details of unabsorbed depreciation
- (o) Schedule- 10A: Computation of deduction under section 10A
- (p) Schedule- 10AA: Computation of deduction under section 10AA
- (q) Schedule- 10B: Computation of deduction under section 10B
- (r) Schedule- 80G: Details of donation entitled for deduction under section 80G
- (s) Schedule- 80IA: Computation of deduction under section 80IA
- (t) Schedule- 80IB: Computation of deduction under section 80IB
- (u) Schedule- 80IC or 80IE: Computation of deduction under section 80IC or 80 IE
- (v) Schedule-VIA: Statement of deductions (from total income) under Chapter VIA.
- (w) Schedule-SI: Statement of income which is chargeable to tax at special rates
- (x) Schedule-EI: Statement of Income not included in total income (exempt incomes)
- (y) Schedule-MAT: Computation of Minimum Alternate Tax payable under section 115JB
- (z) Schedule-MATC: Computation of tax credit under section 115JAA
- (aa) Schedule-DDT: Details of payment of Dividend Distribution Tax
- (bb) Schedule-IT: Statement of payment of advance-tax and tax on self-assessment.
- (cc) Schedule-TDS: Statement of tax deducted at source on income other than salary.
- (dd) Schedule-TCS: Statement of tax collected at source
- (ee) Schedule-DDTP: Details of payment of Dividend Distribution Tax
- (ff) Schedule FSI: Details of income accruing or arising outside India
- (gg) Schedule TR: Details of Taxes paid outside India
- (hh) Schedule FA: Details of Foreign Assets

## 11. GUIDANCE FOR FILLING OUT PARTS AND SCHEDULES

### (1) General

- (i) All items must be filled in the manner indicated therein; otherwise the return may be liable to be held defective or even invalid.
- (ii) If any schedule is not applicable score across as “---NA---”.
- (iii) If any item is inapplicable, write “NA” against that item.
- (iv) Write “Nil” to denote nil figures.
- (v) Except as provided in the form, for a negative figure/ figure of loss, write “-” before such figure.
- (vi) All figures should be rounded off to the nearest one rupee. However, the figures for total income/ loss and tax payable be finally rounded off to the nearest multiple of ten rupees.

### (2) Sequence for filling out parts and schedules

- (i) Part A
- (ii) Schedules
- (iii) Part B
- (iv) Details of electronic transmission if return filed in accordance with manner specified in instruction No.4(ii)
- (v) Verification .

## 12. PART A-GEN

Most of the details to be filled out in Part-Gen of this form are self-explanatory. However, some of the details mentioned below are to be filled out as explained hereunder:-

- (a) E-mail address and phone number are optional;
- (b) In case of an individual, for “employer category”, Government category will include Central Government/ State Governments employees. PSU category will include public sector companies of Central Government and State Government;
- (c) The code for sections under which the return is filed be filled as per code given in instruction No.5.
- (d) In case the return is being filed by you in a representative capacity, please ensure to quote your PAN in item “PAN of the representative assessee”. In case the PAN of the person being represented is not known or he has not got a PAN in India, the item for PAN in the first line of the return may be left blank. It may please be noted that in the first line of this form, the name of the person being represented be filled.

## 13. PART A-BS AND PART A-P&L

- (a) The Balance Sheet as on 31<sup>st</sup> March, 2012 and the profit and loss account for financial year 2011-12 in the formats provided in these parts have to be filled in respect of proprietary business or profession carried out by you during the financial year 2011-12 if you were required to maintain accounts of the business or profession during the year.
- (b) In case, accounts of the business or profession were required to be audited, the items of balance sheet and profit and loss account filled in the these parts should broadly match with the audited balance sheet and profit and loss account.
- (c) In case, you were not required to maintain accounts of the business or profession during the year, please fill out the details mentioned in these parts against portion ‘No account case’.

#### 14. PART A- OI AND PART A-QD

- (a) If the accounts of the business or profession were not required to be audited under section 44AB, it is optional to fill these parts.
- (b) Where the accounts of the business or profession were required to be audited under section 44AB, the details to be filled in these parts which are also required to be reported in the report of audit by the auditors, should broadly match with the details as given in the report of audit.
- (c) Purchases are to be shown exclusive of taxes and the details of taxes paid on the purchases are to be indicated separately in the relevant rows. However, where it is not possible to segregate the details of the different taxes paid on the purchases, the same may be included and shown in the details of purchases.
- (d) In Part A-QD, the quantitative details may be furnished only in respect of principal items.

#### 15. SCHEDULES

##### (a) Schedule- BA:

In this schedule, please quote the MICR code of the bank if you desire to receive the refund through electronic clearing system (ECS). However, it may not be possible to issue the refund in all cases through ECS since the ECS facility is not available across the country.

##### (b) Schedule-HP,-

If there are three or less than three house properties, fill out the details for each properties in this Schedule. If there are more than three house properties, the details of remaining properties be filled in a separate sheet in the format of this Schedule and attach this sheet with this return. The results of all the properties have to be filled in last row of this Schedule. Following points also need to be clarified,-

- (i) Annual lettable value means the amount for which the house property may reasonably be expected to let from year to year, on a notional basis: Deduction for taxes paid to local authority shall be available only if the property is in the occupation of a tenant, and such taxes are borne by the assessee and not by the tenant and have actually been paid during the year.
- (ii) Deduction is available for unrealized rent in the case of a let-out property. If such a deduction has been taken in an earlier assessment year, and such unrealized rent is actually received in the assessment year in question, the unrealized rent so received is to be shown in item 4a of this Schedule.
- (iii) Item 4b of this Schedule relates to enhancement of rent with retrospective effect. Here mention back years' extra rent received thereon, and claim deduction @ 30% of such arrear rent received.

##### (c) Schedule-BP,-

- (i) The computation in this schedule has to be started on the basis of profit before tax as shown in item 43 of Part-A- P&L.
- (ii) In case any item of addition or deduction not covered by the items mentioned in this schedule be filled in residual items 21 and 26 of this schedule.
- (iii) In case accounts of business or profession are not maintained, the profit as entered into by you in item 50d of Part A-P&L.
- (iv) In case, agricultural income to be excluded on the basis of rule 7A, 7B or 7C (in business of growing and manufacturing tea, coffee etc), it shall not be included in the item 5c of this schedule.
- (v) In A-37, net profit or loss from business or profession is to be computed, only in special cases, e.g. business of growing and manufacturing tea, coffee, etc., where rules 7A, 7B or 7C is applicable otherwise, the figure of profit/ loss as computed in A-36 may be entered.
- (vi) Item C of this schedule computes the total of profit or loss from business or profession (other than speculative business and profit or loss from speculative business) (item A37 + item B41). Please note that if balance in item B41 in respect of speculative business is a loss, same shall not be set-off against profit from non-speculative business. In such situation, only the figures of item A37 be entered in item C.
- (vii) Net profit or loss from specified business under section 35AD to be mentioned in A-2a.

##### (d) Schedule-DPM, Schedule DOA, Schedule DEP and Schedule DCG:

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

##### (e) Schedule ESR: Deduction under section 35 (expenditure on scientific research):

In column (2) of this schedule, please furnish the details of deduction to which you are entitled under provisions of this section. In column (1), please enter the amounts of expenses of the nature covered by section 35 which are, if, debited to profit and loss account. Please note that no deduction for depreciation is available in respect of capital asset for which deduction under section 35(1)(iv) has been claimed.

##### (f) Schedule-CG,-

- (i) If more than one short-term capital asset has been transferred, make the combined computation for all the assets. Similarly, make the combined computation for all the assets if more than one long-term capital asset has been transferred.
- (ii) For computing long-term capital gain, cost of acquisition and cost of improvement may be indexed, if required, on the basis of following cost inflation index notified by the Central Government for this purpose.

Sl.No.	Financial Year	Cost Inflation Index	Sl.No.	Financial Year	Cost Inflation Index
1.	1981-82	100	16.	1996-97	305
2.	1982-83	109	17.	1997-98	331
3.	1983-84	116	18.	1998-99	351
4.	1984-85	125	19.	1999-00	389

5.	1985-86	133	20.	2000-01	406
6.	1986-87	140	21.	2001-02	426
7.	1987-88	150	22.	2002-03	447
8.	1988-89	161	23.	2003-04	463
9.	1989-90	172	24.	2004-05	480
10.	1990-91	182	25.	2005-06	497
11.	1991-92	199	26.	2006-07	519
12.	1992-93	223	27.	2007-08	551
13.	1993-94	244	28.	2008-09	582
14.	1994-95	259	29.	2009-10	632
15.	1995-96	281	30.	2010-11	711
			31.	<b>2011-12</b>	<b>785</b>

- (iii) Sections 54/54B/54D/54EC/ 54F/54G/54GA mentioned in this schedule provides exemption on capital gains subject to fulfillment of certain conditions. Exemption under some of these sections is available only in respect of long-term capital gains. Therefore, please ensure that you are claiming the benefit of any of these sections correctly in accordance with the provisions of law.
- (iv) Item C of this Schedule computes the total of short-term capital gain and long-term capital gain (item A6 + item B6). Please note that if balance in item B6 in respect of long-term capital gain is a loss, same shall not be set-off against short-term capital gain. In such situation, the figure of item B6 would be entered as 0 and then the figures of item A6 be added in item C.
- (g) **Schedule-OS,-**
- (a) Against item 1a and 1b, enter the details of gross income by way of dividend and interest which is not exempt.
- (b) Against item 1c, indicate the gross income from machinery, plant or furniture let on hire and also such income from building where its letting is inseparable from the letting of the said machinery, plant or furniture, if it is not chargeable to income-tax under the head "Profits and gains of business or profession".
- (c) Income from owning and maintaining race horses is to be computed separately as loss from owning and maintaining race horses cannot be adjusted against income from any other source, and can only be carried forward for set off against similar income in subsequent years.
- (d) Winnings from lotteries, crossword puzzles, races, etc., are subject to special rates of tax; hence a separate item is provided and the income from these can not be adjusted against the losses arising under the head Income from other sources.
- (e) Item 5 of this Schedule computes the total income chargeable under the head "Income from other sources" (item 1g + item 2 + item 3 + item 4c). If balance in item 4c from owning and maintaining race horses is a loss, please enter 0 and enter the total of item 3 in item 5 only.
- (h) **Schedule-CYLA,-**
- (i) Mention only positive incomes of the current year in column 1, headwise, in the relevant rows.
- (ii) Mention total current year's loss(es), if any, from house property, business or profession and other sources (other than losses from race horses) in the first row against the heading loss to be adjusted under the respective head.. These losses are to be set off against income under other heads in accordance with the provisions of section 71. The amount set off against the income of respective heads has to be entered into in columns 2, 3 and 4, in the relevant rows.
- (iii) Mention the end-result of the above inter-head set-off(s) in column 5, headwise, in relevant rows.
- (iv) Total of loss set off out of columns 2, 3 and 4 have to be entered into row vii.
- (v) The losses remaining for set off have to be entered in row viii.
- (i) **Schedule-BFLA,-**
- (i) Mention only positive incomes of the current year (after set-off of loss in Schedule-CYLA in column 1, headwise in relevant rows.
- (ii) The amount of brought forward losses which may be set off are to be entered in column 2 in respective rows.
- (iii) The end result of the set off will be entered in column 3 in respective heads. The total of column 3 shall be entered in row viii which shall give the amount of **gross total income**.
- (iv) The total amount of brought forward losses set off during the year shall be entered in column 2 of row vii.
- (j) **Schedule-CFL,-**
- (i) In this Schedule, the summary of losses carried from earlier years, set off during the year and to be carried forward for set off against income of future years is to be entered.
- (ii) The losses under the head "house property", "profit and gains of business or profession" short term capital loss and long term capital loss, losses from other sources (other than losses from race horses) are allowed to be carried forward for 8 years. However, loss from owning and maintaining race horses can be carried forward only for 4 assessment years.
- (iii) Loss from specified business needs to be mentioned in the column designated for the same.
- (k) **Schedule- 10A,-**
- (i) If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately.
- (ii) The amount of deduction under this section for an undertaking shall be as per item 17 of Form No.56F being the report of audit under section 10A.
- (l) **Schedule-10AA,-**
- If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately.



(m) **Schedule-10B,-**

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

(n) **Schedule – UD:**

In this Schedule, amount of brought forward unabsorbed depreciation for each assessment year, amount of depreciation set-off against the current year's income and the balance unabsorbed depreciation to be carried forward to the next assessment year needs to be mentioned.

(o) **Schedule- 80G,-**

- (i) In this Schedule, the details of donation given by you which are entitled for deduction under section 80G have to be filled.
- (ii) In Part-A of this Schedule, the details of donations which are entitled for 100% deduction without any qualifying limit are to be filled in. Section 80G(1)(i) read with section 80G(2) contains the list of funds/ institutions donations to which are eligible for 100% deduction in hands of the donor.
- (iii) In Part-B of this Schedule, the details of donations which are entitled for 50% deduction without any qualifying limit are to be filled in where such donations have been given to the funds/ institutions which are not required to be approved by an authority for this purpose. Section 80G (1) (i) read with section 80G (2) also contains the list of such funds/ institutions.
- (iv) In Part-C of this Schedule, the details of donations which are entitled for 100% deduction subject to a qualifying limit are to be filled in.
- (v) In Part-D of this Schedule, the details of donations which are entitled for 50% deduction subject to a qualifying limit are to be filled in.
- (vi) It may kindly be noted that where the aggregate donations referred to in Part-E and donations referred to in sub-clauses (v), (vi), (via) and (vii) of clause (a) and in clauses (b) and (c) of section 80G (2) exceeds 10% of total income (before deduction under other provisions of Chapter VI-A), then the excess amount shall be ignored for purpose of computing deduction under section 80G.

(p) **Schedule- 80IA, Schedule- 80IB, Schedule- 80IC and Schedule-80-IE:**

- (i) If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant schedule for each undertaking separately.
- (ii) The amount of deduction for an undertaking shall be as per item 30 of Form No.10CCB being the report of audit under sections 80-IA/ 80-IB/ 80-IC and 80-IE.

(q) **Schedule-VIA,-**

- (i) The total of the deductions allowable is limited to the amount of gross total income. For details of deductions allowable, the provisions of the Chapter VI-A may kindly be referred to.
- (ii) For deductions under sections 80-IA, 80-IB, 80-IC and 80-IE the amount as shown in Schedules 80-IA, 80-IB and 80-IC be filled. The amount of deduction to be claimed under section 80-ID may be shown in this Schedule itself.
- (iii) Details of other deductions which are available are as under:-

- (A) Section 80G (Deduction in respect of donations to certain funds, charitable institutions, etc.)
- (B) Section 80GGA (Deduction in respect of certain donations for scientific research or rural development)
- (C) Section 80GGC (Deduction in respect of contributions given by any person to political parties)
- (D) Section 80JJA (Deduction in respect and gains from business of collecting and processing of bio-degradable waste)
- (E) Section 80LA (Deduction in respect of certain incomes of Offshore Banking Units and International Financial services Centre).

(r) **Schedule-SI,-** Mention the income included in total income which is chargeable to tax at special rates. The codes for relevant section and special rate of taxes are given in Instruction No.9(iii).

(s) **Schedule-EI,-** Furnish the details of income like agriculture income, interest, dividend, etc. which is exempt from tax.

(t) **Schedule – MAT:** Compute the book profit under section 115JB. The tax liability under said section shall be 18.5 per cent of the book profit so computed. The computation should be based on profit and loss account laid at annual general meeting in accordance with the provisions of section 210 of the Companies Act, 1956. Further, the computation in this Schedule be based on Form 29B. However, Form 29B is not to be attached with the return.

(u) **Schedule MATC:** Credit for MAT paid in assessment year 2006-07, 2007-2008, 2008-09 2009-10 and 2010-11, in excess of the normal tax liability, is allowed to be set off against the normal tax liability of assessment year 2010-2011. However, the credit is restricted to the extent of the normal tax liability for assessment year 2010-2011 exceeds the MAT liability for that year. ???

(v) **Schedule DDT:** The principal officer of the company is liable to pay the tax on distributed profits to the credit of the Central Government within 14 days from the date of declaration of any dividend or distribution of any dividend or payment of any dividend, whichever is earliest. Please note that simple interest is chargeable under section 115P at the rate of 1% of delay for every month or part thereof in payment of the tax on distributed profits to the credit of the Central Government.

(w) **Schedule-IT,-** In this Schedule, fill the details of payment of advance income-tax and income-tax on self-assessment. The details of BSR Code of the bank branch (7 digits), date of deposit, challan serial no., and amount paid should be filled out from the acknowledgement counterfoil.

(x) **Schedules- TDS,-** In this Schedule fill the details of tax deducted on the basis of TDS certificates (Form 16 or Form No.16A) issued by the deductor(s). Details of each certificate are to be filled separately in the rows. In case rows provided in these Schedules are not sufficient, please attach a table in same format. It may please be noted that the TDS certificates are not to be annexed with the Return Form.

- (y) **Schedule TCS**, - In this Schedule, fill the details of tax collected at source on the basis of TCS certificates (Form No. 26) issued by the Collector. In case rows provided in these Schedules are not sufficient, please attach a table in same format. It may please be noted that the TDS certificates are not to be annexed with the Return Form.
- (z) **Schedule-DDTP**: In this Schedule, fill the details of payment of dividend distribution tax. The details of BSR Code of the bank branch (7 digits), date of deposit, challan serial no., and amount paid should be filled out from the acknowledgement counterfoil.
- (aa) Schedule FSI,-
- (i) In this Schedule, fill the details of income, which is already included in total income, accruing or arising outside India.
  - (ii) For country code use the International Subscriber Dialing (ISD) code of the country.
  - (iii) The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.
- (bb) Schedule TR, -
- (i) Mention the details of tax paid outside India on the income declared in Schedule FSI.
  - (ii) For country code use the ISD code of the country.
  - (iv) The Tax Payer Identification Number (TIN) of the assessee in the country where tax has been paid is to be filled up. In case TIN has not been allotted in that country, then, passport number should be mentioned.
  - (v) Relief claimed under section 90 or section 90A or section 91 is to be filled in the respective columns.
- (cc) Schedule FA,-
- (i) This schedule is to be filled up by a resident assessee. It need not be filled up by a 'not ordinarily resident' or a 'non-resident'. Mention the details of foreign bank accounts, financial interest in any entity, details of immovable property or other assets located outside India. This should also include details of any account located outside India in which the assessee has signing authority.
  - (ii)
    - (A) The peak balance in the bank account during the year is to be filled up after converting the same into Indian currency.
    - (B) Financial interest would include, but would not be limited to, any of the following:-
      - (1) if the resident assessee is the owner of record or holder of legal title of any financial account, irrespective of whether he is the beneficiary or not.
      - (2) if the owner of record or holder of title is one of the following:-
        - (i) an agent, nominee, attorney or a person acting in some other capacity on behalf of the resident assessee with respect to the entity.
        - (ii) a corporation in which the resident owns, directly or indirectly, any share or voting power.
        - (iii) a partnership in which the resident assessee owns, directly or indirectly, an interest in partnership profits or an interest in partnership capital.
        - (iv) a trust of which the resident has beneficial or ownership interest.
        - (v) any other entity in which the resident owns, directly or indirectly, any voting power or equity interest or assets or interest in profits.
      - (3) the total investment in col(5) of part (B) has to be filled up as peak investment held during the year after converting it into Indian currency.
    - (C) The total investment in col(5) of part (C) has to be filled up as peak investment in immovable property held during the year after converting it into Indian currency.
    - (D) The total investment in col(5) of part (D) has to be filled up as peak investment held during the year after converting it into Indian currency.
    - (E) The details of peak balance/investment in the accounts in which you have signing authority and which has not been included in Part (A) to Part (D) mentioned above has to be filled up as peak investment/balance held during the year after converting it into Indian currency.
  - (iii) For the purpose of this Schedule, the rate of exchange for the calculation of the value in rupees of such asset situated outside India shall be the telegraphic transfer buying rate of such currency as on the date of peak balance in the bank account or on the date of investment.

*Explanation:* For the purposes of this Schedule, "telegraphic transfer buying rate", in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer.

**16. PART B-TI-COMPUTATION OF TOTAL INCOME**

- (i) In this part the summary of income computed under various heads and as set off in Schedule CFLA and Schedule BFLA is to be entered.
- (ii) Every entry which have to be filled on basis of Schedules have been crossed referenced and hence doesn't need any further clarification.

**17. PART B-TI-COMPUTATION OF TAX LIABILITY ON TOTAL INCOME**

- (a) in item 1a , fill the details of gross tax liability to be computed at the applicable rate. The tax liability has to be computed at the rates given as under:-
  - (A) In case of a domestic company, @ 30% of the total income;
  - (B) In a case of a company other than a domestic company –
    - @ 50% of on so much of the total income as consist of (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31<sup>st</sup> day of March, 1961 but before the 1<sup>st</sup> day of April, 1976; or (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29<sup>th</sup> day of February, 1964 but before the 1<sup>st</sup> day of April, 1976, and where such agreement has, in either case, been approved by the Central Government;
    - @ 30% of the balance
- (b) In item 8, fill the details of surcharge computed @ 5% of tax in case of a domestic company having total income exceeding one crore rupees and @ two and a half per cent of the tax arrived upon.
- (c) In item No. 9, calculate the education cess including secondary and higher education cess at the rate of three per cent of [item No.7 + item No. 8]

**18. VERIFICATION**

- (a) In case the return is to be furnished electronically under digital signature, please fill up the required information in the Verification. Strike out whatever is not applicable. Please ensure that the verification has been signed before furnishing the return. Write the designation of the person signing the return.
- (b) Please note that any person making a false statement in the return or the accompanying schedules shall be liable to be prosecuted under section 277 of the Income-tax Act, 1961 and on conviction be punishable under that section with rigorous imprisonment and with fine.