MINISTRY OF FINANCE

(Department Of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 14th February, 2023

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

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

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

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

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

Part A-GEN

PERSONAL INFORMATION

(A1) Name (as mentioned in deed of creation/ establishing/ incorporation/ formation)			**(A2) PAN**
(A4) Flat/Door/Block No	**(A5) Name of Premises/Building/Village**		**(A3) Date of formation/incorporation** *(DD/MM/YYYY)* / /
(A6) Road/Street/Post Office	**(A7) Area/Locality**		**(A11) Status** *(see instructions)* ☐ **(A12) Sub Status** *(see instructions)* ☐
(A8) Town/City/District	**(A9) State**	**(A10) Pin code/Zip code**	
(A13) Office Phone Number with STD code/Mobile No. 1	**(A14) Mobile No. 2**		**(A15) Email Address 1**
(A16) Email Address 2			
(A17) (i) Return furnished under section ☐ 139(4A) ☐ 139(4B) ☐ 139(4C) ☐ 139(4D)			
(ii) Please specify the section under which the exemption is claimed *(dropdown to be provided)*			

(A18) Whether any project/institution is run by the assessee? (Yes/No) If Yes, then please furnish the details:
Details of the projects/institutions run by you

Sl.	Name of the project/institution *(see instruction)*	Nature of activity *(see instruction)*	Classification *(see instructions)*
1			
2			
3			
4			

(A19) Details of registration/provisional registration or approval under the Income-tax Act (Mandatory, if required to be registered)
(Where regular registration/approval has been granted, details of provisional registration/ approval are not required)

Sl.	Section under which registered/provisionally registered or approved/notified	Date of registration/provisional registration or approval	Approval/ Notification/ Unique Registration No. (URN)	Approving/ registering Authority	Date from which registration/provisional registration/ approval is effective

1	*(Dropdowns to be provided)*				
2					

(A20) Details of registration/provisional registration or approval under any law other than Income-tax Act (including the registration under the Foreign Contribution (Regulation) Act, 2010, registration on DARPAN portal of Niti Aayog and registration with SEBI)

Sl.	Law under/Portal on which registered	Specify details in case 'Any other Law'	Date of registration or approval	Approval/ Notification/ Registration No.	Approving/ registering Authority	Date from which the registration is effective
1	*(Dropdowns to be provided)*					
2						

FILING STATUS			
	(A21) (ai)	**Return filed u/s (Tick)** *[Please see instruction]*	☐139(1)-On or before due date, ☐139(4)-After due date, ☐139(5)-Revised Return, ☐92CD-Modified return, ☐119(2)(b)- after condonation of delay.
	(aii)	**Or filed in response to notice u/s**	☐ 139(9), ☐ 142(1), ☐ 148, , ☐ 153C

	(b)	**If revised/ defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)**		__ /____/____
	(c)	**If filed, in response to a notice u/s 139(9)/142(1)/148153C or order u/s 119(2)(b), enter unique number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement**	***(unique number)***	__ /____/____
	(d)	**Residential status?** *(Tick)* ☐ **Resident** ☐ **Non-resident**		
	(e)	**Whether any income included in total income for which claim under section 90/90A/91 has been made?** ☐ **Yes** ☐**No** *[applicable in the case of resident] [if yes, ensure to fill Schedule FSI and Schedule TR]*		

	(f)	**Whether this return is being filed by a representative assessee?** *(Tick)* ☑ ☐ **Yes** ☐ **No** **If yes, please furnish following information -**	
		(1)	**Name of the representative**
		(2)	**Capacity of the Representative** (*drop down to be provided)*
		(3)	**Address of the representative**
		(4)	**Permanent Account Number (PAN)/Aadhaar No. of the representative**
	(g)	**Whether you are Partner in a firm? (Tick)** ☑ ☐ **Yes** ☐ **No** **If yes, please furnish following information**	
		Name of Firm	**PAN**

	(A22)	**Whether you have held unlisted equity shares at any time during the previous year? (Tick)** ☑ ☐ **Yes** ☐ **No** **If yes, please furnish following information in respect of equity shares**

					Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance	
		Name of company	Type of the company	PAN	No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
		1a	1b	2	3	4	5	6	7	8	9	10	11	12	13

OTHER DETAILS						
	(A23)	I	**Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then,-**			
			a	i	**Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)?**	☐ **Yes** ☐ **No**
				ii	**If yes, then percentage of receipt from such activity vis-à-vis total receipts**	%
			b	i	**Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?**	☐ **Yes** ☐ **No**
				ii	**If yes, then percentage of receipt from such activity vis-à-vis total receipts**	%
		ii	**If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution**			
			Sl.	**Name of the project/Institution**		**Amount of aggregate annual receipts from such activities**
			a			
			b			

	(A24)	i	Is there any change in the objects/activities during the Year on the basis of which approval/registration/provisional registration was granted?		☐ Yes ☐ No
		ii	If yes, please furnish following information:-		
			A	date of such change (DD/MM/YYYY)	_____/_____/_____
			B	Whether an application for fresh registration/provisional registration has been made in the prescribed form and manner within the stipulated period of thirty days as per clause (ab) of sub-section (1) of section 12A / sub-clause (v) of clause (ac) of sub-section (1) of section 12A	☐ Yes ☐ No
			C	Whether fresh registration/provisional registration has been granted under section 12AB	☐ Yes ☐ No
			D	date of such fresh registration/provisional registration (DD/MM/YYYY)	_____/_____/_____
	(A25)	Is this your first return?			☐ Yes ☐ No
	(A26	Whether provisions of twenty second proviso to section 10(23C) or section 13(10) are applicable?			☐ Yes ☐ No

AUDIT INFORMATION

(A 27)	(i) Are you liable for audit under the Income-tax Act? *(Tick)* ☑ ☐ Yes ☐ No, If yes, furnish following information-	
	(ii) Section under which you are liable for audit (specify section). Please mention date of audit report. *(DD/MM/YY)*	
	(a)	Name of the auditor signing the tax audit report
	(b)	Membership No. of the auditor
	(c)	Name of the auditor (proprietorship/ firm)
	(d)	Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm
	(e)	Date of audit report
	(f)	Date of furnishing of the audit report ____/____/_____ (DD/MM/YYYY).
(A 28)	(i) If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report?	

Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)

MEMBER'S INFORMATION

(A29) i. Particulars of persons who were members in the AOP on 31st day of March, 2023 (to be filled by venture capital fund/ investment fund)

Sl. No	Name and Address	Percentage of share (if determinate)	PAN	Aadhaar Number/ Enrolment Id *(if eligible for Aadhaar)*	Status
(1)	(2)	(3)	(4)	(5)	(6)

ii Particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution *[to be mandatorily filled in by all persons filing ITR-7*

A	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) at any time during the previous year								
Sl.	Name	Relation	Percentage Of shareholding in case of shareholder	Whether Resident of India?	Unique Identification Number	ID Code	Address	Mobile number	E-mail address

B	In case if any of persons (as mentioned in row A above) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year					
Sl.	Name	Whether Resident of India?	Unique Identification Number	ID Code	Address	Percentage of beneficial ownership

C	Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b) during the previous year		
Sl.	Name and address	PAN	Aadhaar Number/ Enrolment Id

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

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

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

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

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

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

Schedule J **Statement showing the funds and investments as on the last day of the previous year** *[to be filled by assesses claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via))]*

DETAILS OF INVESTMENT OF FUNDS

A1 Details of corpus

	Corpus Donation	Opening Balance as on 01.04.2022 (corpus not applied till 31.03.2022)	Received/Treated as corpus during the year	Applied during the year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance as on 31.03.2023	Invested in modes specified in Sec 11(5) as on 31.03.2023	Amount taxed in assessment year 2022-23	Invested in modes other than specified in section 11(5) as on 31.03.2023
		(1)	(2)	(3)	(4)	(5)	(6)	(7)=(1+2+5-3)	(8)	(9)	(10)=7-8-9
	(i.) Representing donations received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020										
	(ii.) Other than (i) above received on or after 01.04.2021										
	(iii.) Other than (i) and (ii) above										
	Total										

A2 Details of loan and borrowings

Opening Balance As on 01.04.2022 (1)	Loan & Borrowings taken for applications towards objectives during the year (2)	Applied for the objects of the trust or institution during the year (3)	Amount of repayment of loan or borrowing during the year (which was earlier applied and not claimed as application) (4)	Financial year in which (4) was applied earlier (5)	Total Repayment of loan or borrowing during the year (6)	Closing Balance as on 31.03.2023 (7) (1+2-6=7)

B Details of corpus investment/deposits made under section 11(5) as on 31.03.2023

Sl No	Investment out of	Mode of investment as per section 11(5)	Amount of investment
(1)	(2)	(3)	4
i	corpus representing donation donations received for the renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	*Dropdown to be provided (Please specify the nature)*	
ii	ii. – Corpus other than (i) above received on or after 01.04.2021		
iii	Other than (i) and (ii) above		
iv	TOTAL		

C Investment held at any time during the previous year (s) in concern (s) in which persons referred to in section 13(3) and 21st Proviso of Section 10(23C) have a substantial interest

Sl. No.	Name and address of the concern	Whether the concern is a company *(tick as applicable ☑)*	Number of shares held	Class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col (6) exceeds 5 percent of the capital of the concern during the previous year *(tick as applicable ☑)*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i		☐ Yes ☐ No					☐ Yes ☐ No
ii		☐ Yes ☐ No					☐ Yes ☐ No
iii		☐ Yes ☐ No					☐ Yes ☐ No
iv		☐ Yes ☐ No					☐ Yes ☐ No
v		☐ Yes ☐ No					☐ Yes ☐ No
	TOTAL						

D Other investments as on the last day of the previous year

Sl. No.	Name and address of the concern	Whether the concern is a company *(tick as applicable ☑)*	Class of shares held	Number of shares held	Nominal value of investment
(1)	(2)	(3)	(4)	(5)	(6)
i		☐ Yes ☐ No			
ii		☐ Yes ☐ No			
iii		☐ Yes ☐ No			
iv		☐ Yes ☐ No			
v		TOTAL			

E Voluntary contributions/donations received in kind but not converted into investments in the specified modes u/s 11(5) within the time provided

Sl. No	Name and address of the donor	Value of contribution/ donation	Value of contribution applied towards objective	Amount out of (3) invested in modes prescribed under section 11(5)	Balance to be treated as income under section 11(3)
(1)	(2)	(3)	(4)	(5)	(6)
i					
ii					

	iii					
	iv	TOTAL				

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

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

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

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

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

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

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

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

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

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

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

		a	**Income from House Property? (If yes, Please fill Schedule HP)**	1a	☐Yes ☐No
		b	**Income from Business or Profession (If yes, Please fill Schedule BP)**	1b	☐Yes ☐No
		c	**Income from Capital gains (If yes, Please fill Schedule CG)**	1c	☐Yes ☐No
		d	**Income from other Sources (If yes, Please fill Schedule OS)**	1d	☐Yes ☐No

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

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

Schedule HP — **Details of Income from House Property** *(Please refer to instructions) (Drop down to be provided indicating ownership of property)*

HOUSE PROPERTY

1	**Address of property 1**	**Town/ City**	**State**	**Country**	**PIN Code/ Zip Code**

Is the property co-owned? ☐ **Yes** ☐ **No (if "YES" please enter following details)**

Assessee's percentage of share in the property

	Name of Co-owner(s)	**PAN/Aadhaar No. of Co-owner(s) (optional)**	**Percentage Share in Property**
I			
II			

[Tick ☑ **the applicable option]** ☐ **Let out** ☐ **Deemed let out**		**Name(s) of Tenant** (if let out)	**PAN/Aadhaar No. of Tenant(s) (if available)**	**PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)**
	I			
	II			

a	**Gross rent received or receivable or letable value** *(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)*			1a	
b	**The amount of rent which cannot be realized**	1b			
c	**Tax paid to local authorities**	1c			
d	**Total (1b + 1c)**	1d			
e	**Annual value (1a – 1d)**			1e	
f	**30% of 1e**	1f			
g	**Interest payable on borrowed capital**	1g			
h	**Total (1f + 1g)**			1h	
i	**Arrears/Unrealised rent received during the year less 30%**			1i	
j	**Income from house property 1 (1e – 1h + 1i)**			1j	

2	**Address of property 2**	**Town/ City**	**State**	**Country**	**PIN Code/ Zip Code**

Is the property co-owned? ☐ **Yes** ☐ **No (if "YES" please enter following details)**

Assessee's percentage of share in the property

	Name of Co-owner(s)	**PAN/Aadhaar No. of Co-owner(s) (optional)**	**Percentage Share in Property**
I			
II			

[Tick ☑ **the applicable option]** ☐ **Let out** ☐ **Deemed let out**		**Name(s) of Tenant (if let out)**	**PAN/Aadhaar No. of Tenant(s) (Please see note)**	**PAN/TAN/Aadhaar No. of Tenant(s) (Please see note)**
	I			
	II			

a	**Gross rent received/ receivable/ letable value** *(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)*			2a	
b	**The amount of rent which cannot be realized**	2b			
c	**Tax paid to local authorities**	2c			
d	**Total (2b + 2c)**	2d			
e	**Annual value (2a – 2d)**			2e	
f	**30% of 2e**	2f			
g	**Interest payable on borrowed capital**	2g			
h	**Total (2f + 2g)**			2h	
i	**Arrears/Unrealised rent received during the year less 30%**			2i	
j	**Income from house property 2 (2e – 2h + 2i)**			2j	
3	**Pass through income/Loss if any ***			3	
4	**Income under the head "Income from house property" (1j + 2j + 3)** ***(if negative take the figure to 2i of schedule CYLA)***			4	

NOTE ► ***Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.***
Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.

Schedule CG **Capital Gains**

CAPITAL GAINS

A **Short-term Capital Gains (STCG)** *(Sub-items 4 and 5 are not applicable for residents)*

Short-term Capital Gains

1	**From sale of land or building or both (fill up details separately for each property) (in case of co-ownership, enter your share of capital gain)**					
		Date of purchase/ acquisition	**DD/MM/YYYY**	**Date of sale/transfer**	**DD/MM/YYYY**	
	a	i	**Full value of consideration received/receivable**	ai		
		ii	**Value of property as per stamp valuation authority**	aii		
		iii	**Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]**	aiii		
	b	**Deductions under section 48**				
		i	**Cost of acquisition without indexation**	bi		
		ii	**Cost of Improvement without indexation**	bii		
		iii	**Expenditure wholly and exclusively in connection with transfer**	biii		
		iv	**Total (bi + bii + biii)**	biv		
	c	**Balance (aiii – biv)**		1c		
	d	**Deduction under section 54D/ 54G/54GA** *(Specify details in item D below)*		1d		
	e	**Short-term Capital Gains on Immovable property (1c - 1d)**				A1e
	F	**In case of transfer of immovable property, please furnish the following details (see note)**				

S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	State

NOTE ► **Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.**
In case of more than one buyer, please indicate the respective percentage share and amount.

2	**From slump sale**				
	A	i	**Fair market value as per rule 11UAE(2)**	2ai	
		ii	**Fair market value as per rule 11UAE(3)**	2aii	
		iii	**Full value of consideration (higher of ai or aii)**	2aiii	
	B	**Net worth of the under taking or division**		2b	
	C	**Short term capital gains from slump sale (2aiii-2b)**			A2c
3	**From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)**				
	a	**Full value of consideration**		3a	
	b	**Deductions under section 48**			
		I	**Cost of acquisition without indexation**	bi	
		Ii	**Cost of Improvement without indexation**	bii	
		Iii	**Expenditure wholly and exclusively in connection with transfer**	biii	
		Iv	**Total (i + ii + iii)**	biv	
	c	**Balance (3a – biv)**		3c	

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

Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilised in Capital gains account (X)
			Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	
i	2019-20	54D/54G/54GA			

b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'		
	Amount deemed to be short term capital gains (Xi + b)	A7	
8	Pass Through Income/Loss in the nature of Short Term Capital Gain, *(Fill up schedule PTI) (A8a+A8b + A8c)*	A8	
a	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%	A8a	
b	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%	A8b	
c	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates	A8c	

9 Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA

Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

a	Total amount of STCG not chargeable to tax in India as per DTAA	A9a	
b	Total amount of STCG chargeable to tax at special rates in India as per DTAA	A9b	
10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a)	A10	

B Long-term capital gain (LTCG) *(Sub-items 6, 7and 8 are not applicable for residents)*

Long-term Capital Gains

1 From sale of land or building or both *(fill up details separately for each property)*(in case of co-ownership, enter your share of Capital Gain)

Date of purchase/ acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY

a	I	Full value of consideration received/receivable	ai	
	Ii	Value of property as per stamp valuation authority	aii	
	Iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	aiii	
b		Deductions under section 48		
	i	Cost of acquisition	bi	
	iia	Cost of acquisition with indexation	biia	
	iib	Total Cost of Improvement with indexation	biib	
		(a)Cost of improvement		
		(b)Year of improvement		
		(c)Cost of Improvement with indexation		
		Add row		
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (biia + biib + biii)	biv	
c		Balance (aiii – biv)	1c	
d		Deduction under section 54D/54EC/54G/54GA *(Specify details in item D below)*	1d	
e		Long-term Capital Gains on Immovable property (1c - 1d)		B1e
f		In case of transfer of immovable property, please furnish the following details (see note)		

S.No.	Name of buyer(s)	PAN/ Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	State

NOTE► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.
In case of more than one buyer, please indicate the respective percentage share and amount.

2 From slump sale

a	i	Fair market value as per rule 11UAE(2)	2ai	
	ii	Fair market value as per rule 11UAE(3)	2aii	
	iii	Full value of consideration (higher of ai or aii)	2aiii	
b		Net worth of the under taking or division	2b	
c		Balance (2aiii – 2b)	2c	

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

	ii	Full value of consideration in respect of assets other than unquoted shares	aii				
	iii	Total (ic + ii)	aiii				
b	Deductions under section 48						
	i	Cost of acquisition with indexation	bi				
	ii	Cost of improvement with indexation	bii				
	iii	Expenditure wholly and exclusively in connection with transfer	biii				
	iv	Total (bi + bii +biii)	biv				
c	Balance (aiii – biv)		9c				
d	Deduction under section 54D//54G/54GA *(Specify details in item D below)*		9d				
e	Long-term Capital Gains on assets at B9 above (9c- 9d)				B9e		
10	Amount deemed to be long-term capital gains						
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? ☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below						

S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)
			Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	
i	2019-20	54D//54G/54GA			

b	Amount deemed to be long-term capital gains, other than at 'a'				
	Amount deemed to be long-term capital gains (Xi + b)			B10	
11	Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b)			B11	
a1	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A	B11a1			
a2	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A	B11a2			
B	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%	B11b			
12	Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA				

Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

a	Total amount of LTCG not chargeable to tax in India as per DTAA	B12a	
b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA	B12b	
13	Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]	B13	
C1	Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below))	C1	
C2	Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA)	C2	
C3	Income chargeable under the head "CAPITAL GAINS" (C1 + C2)	C3	
D	Information about deduction claimed against Capital Gains		
1	In case of deduction u/s 54D/54EC /54G/54GA give following details		

a	Deduction claimed u/s 54D		
i	Date of acquisition of original asset	ai	*dd/mm/yyyy*
ii	Cost of purchase/ construction of new land or building for industrial undertaking	aii	
iii	Date of purchase of new land or building	aiii	*dd/mm/yyyy*
iv	Amount deposited in Capital Gains Accounts Scheme before due date	aiv	
v	Amount of deduction claimed	av	
b	Deduction claimed u/s 54EC		
i	Date of transfer of original asset	bi	*dd/mm/yyyy*
ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	bii	
iii	Date of investment	biii	*dd/mm/yyyy*
iv	Amount of deduction claimed	biv	
c	Deduction claimed u/s 54G		
i	Date of transfer of original asset	ci	*dd/mm/yyyy*
ii	Cost and expenses incurred for purchase or construction of new asset	cii	
iii	Date of purchase/construction of new asset in an area other than urban area	ciii	*dd/mm/yyyy*
iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ	

				v	Amount of deduction claimed	cv	
			d	Deduction claimed u/s 54GA			
				i	Date of transfer of original asset from urban area	di	*dd/mm/yyyy*
				ii	Cost and expenses incurred for purchase or construction of new asset	dii	
				iii	Date of purchase/construction of new asset in SEZ	diii	*dd/mm/yyyy*
				iv	Amount deposited in Capital Gains Accounts Scheme before due date	div	
				v	Amount of deduction claimed	dv	
			e	**Total deduction claimed (1a + 1b + 1c + 1d)**		e	

E **Set-off of current year capital losses with current year capital gains** *(excluding amounts included in A9a & B12a which is **NOT** chargeable under DTAA)*

Sl.	Type of Capital Gain		Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss set off				Long term capital loss set off			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)
				15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
			1	2	3	4	5	6	7	8	9
i	Loss to be set off (Fill this row if figure computed is negative) →			*(A3e*+ A4a*+ A8a*)*	*(A5e*+ A8b*)*	*(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)*	A9b	*(B4c*+ B5*+ B7c*+ B8*+ B9e* B11a1*+B11a2*)*	*(B1e*+ B2e*+B3c*+B6*+ B9e*+ B10*+ B11b*)*	*B12b*	
ii	Short term capital gain	15%	*(A3e*+ A4a*+ A8a*)*								
iii		30%	*(A5e*+ A8b*)*								
iv		applicable rate	*(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)*								
v		DTAA rates	A9b								
vi	Long term capital gain	10%	*(B4c*+ B5*+ B7c*+ B8*+ B9e*+ B11a1*+B11a2*)*								
vii		20%	*(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+ B11b*)*								
viii		DTAA rates	*B12b*								
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)										
x	Loss remaining after set off (i-ix)										

The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

Schedule VDA **Income from transfer of virtual digital assets u/s 115BBH**

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

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

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

vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cvi	
vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvii	
viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cviii	
ix	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)	ix	
x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	cx	
xi	Income by way of dividends from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cxi	
xii	Income received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxii	
xiii	Income received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)	cxiii	
xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	cxiv	

d	Pass through income in the nature of income from other sources chargeable at special rates *(drop down to be provided)*	2d	
e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA *(total of column (2) of table below)*	2e	

Sl. No.	Amount of income	Item No.1ai, 1b to 1d, 2a, 2c & 2d in which included	Country name and Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

3	**Deductions under section 57***(other than those relating to income chargeable at special rates under 2a, 2b, 2c, 2d & 2e)*		
a	Expenses / Deductions (other than entered in c)	3a	
b	Depreciation (available only if income offered in 1c of "schedule OS")	3b	
c	Interest expenditure on dividend u/s 57(i) (available only if income offered in 1a)-	3c	
ci	Eligible Interest expenditure u/s 57(i) – computed value	3ci	
d	Total	3d	
4	Amounts not deductible u/s 58	4	
5	Profits chargeable to tax u/s 59	5	
6	Net income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5) *(If negative take the figure to 4i of schedule CYLA)*	6	
7	Income from other sources (other than from owning race horses) *(2+6) (enter 6 as nil, if negative)*	7	
8	Income from the activity of owning and maintaining race horses		
a	Receipts	8a	
b	Deductions under section 57 in relation to receipts at 8a only	8b	
c	Amounts not deductible u/s 58	8c	
d	Profits chargeable to tax u/s 59	8d	
e	Balance (8a - 8b + 8c + 8d)	8e	
9	Income under the head "Income from other sources" (7 + 8e) *(take 8e as nil if negative)*	9	

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

Schedule OA **General**

		Do you have any income under the head business and profession? ☐ Yes ☐ No (if "yes" please enter following details)			
	1	Nature of Business or profession (refer to the instructions)		1	
	2	Number of branches		2	
	3	Method of accounting employed in the previous year *(Tick)* ☑ ☐ mercantile ☐ cash		3	
	4	Is there any change in method of accounting *(Tick)* ☑ ☐ Yes		4	
	5	Effect on the profit because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A		5	
	6	Method of valuation of closing stock employed in the previous year		6	
	a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	☐	6a	
	b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	☐	6b	
	c	Is there any change in stock valuation method *(Tick)* ☑ ☐ Yes ☐ No		6c	
	d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A		6d	

Schedule BP			Computation of income from business or profession						
INCOME FROM BUSINESS OR PROFESSION	A	From business or profession other than speculative business and specified business							
		1	Profit before tax as per income and expenditure account *(as applicable)*					1	
		2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)				2a		
		2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)				2b		
		3	Income/ receipts credited to profit and loss account	a	House property		3a		

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

		38	**Additions in accordance with section 28 to 44DB**	38	
		39	**Deductions in accordance with section 28 to 44DB**	39	
		40	**Income from speculative business)** *(37+38-39)*	B40	
	C	**Computation of income from specified business under section 35AD**			
		41	**Net profit or loss from specified business as per profit or loss account**	41	
		42	**Additions in accordance with section 28 to 44DB**	42	
		43	**Deductions in accordance with section 28 to 44DB** *(other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)*	43	
		44	**Profit or loss from specified business) (41+42-43)**	44	
		45	**Deductions in accordance with section 35AD(1)**	45	
		46	**Income from Specified Business)** *(44-45)*	C46	
		47	**Relevant clause of sub-section (5) of section 35AD which covers the specified business** ***(to be selected from drop down menu)***	C47	
	D.48	**Income chargeable under the head 'Profits and gains from business or profession' (A36+B40+C46)**			

	E	**Intra head set off of business loss of current year**				
		Sl.	**Type of Business income**	**Income of current year (Fill this column only if figure is zero or positive)**	**Business loss set off**	**Business income remaining after set off**
				(1)	**(2)**	**(3) = (1) – (2)**
		i	**Loss to be set off (Fill this row only if figure is negative)**		*(A36)*	
		ii	**Income from speculative business**	*(B40)*		
		iii	**Income from specified business**	*(C46)*		
		iv	**Total loss set off (ii + iii)**			
		v	**Loss remaining after set off (i – iv)**			

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

	Sl. No.	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
				Total loss (4 of Schedule –HP)	Total loss ((2v of item E) of Schedule-BP)	Total loss (6 of Schedule-OS)	
			1	2	3	4	5=1-2-3-4
		Loss to be adjusted ->					
CURRENT YEAR LOSS ADJUSTMENT	i	**House property**					
	ii	**Business (excluding speculation income and income from specified business)**					
	iii	**Speculation income**					
	iv	**Specified business income u/s 35AD**					
	v	**Short-term capital gain taxable @15%**					
	Vi	**Short-term capital gain taxable @ 30%**					
	Vii	**Short-term capital gain taxable at applicable rates**					
	viii	**Short-term capital gain taxable at special rates in India as per DTAA**					
	ix	**Long term capital gain taxable@ 10%**					
	X	**Long term capital gain taxable @ 20%**					
	Xi	**Long term capital gains taxable at special rates in India as per DTAA**					
	xii	**Net Income from Other sources (excluding profit from owning race horses and winnings from lottery)**					
	xiii	**Profit from owning and maintaining race horses**					
	xiv	**Total loss set-off**					
	xv	**Loss remaining after set-off**					

Schedule PTI **Pass Through Income details from business trust or investment fund as per section 115UA, 115UB**

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

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

Schedule SI **Income chargeable to tax at special rates [Please see instruction]**

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

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

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

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

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

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

Schedule FSI **Details of Income from outside India and tax relief (available only in case of resident)**

INCOME FROM OUTSIDE INDIA AND TAX RELIEF

Sl.	Country Code	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1			i	House Property					
			ii	Business or Profession					
			iii	Capital Gains					
			iv	Other sources					
				Total					
2			i	House Property					
			ii	Business or Profession					
			iii	Capital Gains					
			iv	Other sources					
				Total					

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

Schedule TR **Summary of tax relief claimed for taxes paid outside India (available only in case of resident)**

TAX RELIEF FOR TAX PAID OUTSIDE INDIA

1	Details of Tax relief claimed				
	Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Section under which relief claimed (specify 90, 90A or 91)
	(a)	(b)	(c)	(d)	(e)
		Total			
2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) *(Part of total of 1(d))*			2	
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) *(Part of total of 1(d))*			3	
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below			4	Yes/No
	a Amount of tax refunded		b Assessment year in which tax relief allowed in India		

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

Schedule FA **Details of Foreign Assets and Income from any source outside India**

DETAILS OF FOREIGN ASSETS

A1 **Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022)**

Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

A2 **Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022**

Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period *(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

A3 **Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31st December, 2022**

Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												

A4 **Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022**

Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)								
(ii)								

B **Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022**

Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment *(at cost) (in rupees)*	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												

C **Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022**

Sl No	Country Name and code	Zip Code	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment *(at cost) (in rupees)*	Income derived from the property	Nature of Income	Income taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)											
(ii)											

D **Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022**

Sl No	Country Name and code	Zip Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment *(at cost) (in rupees)*	Income derived from the asset	Nature of Income	Income taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)											
(ii)											

E **Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022 and which has not been included in A to D above.**

Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year *(in rupees)*	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)												
(ii)												

F **Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor**

Sl No	Country	Zip Code	Name and address of	Name and address of	Name and	Name and address of	Date since position	Whether income derived	If (8) is yes,	If (8) is yes, Income offered in this return

		Name and code		the trust	trustees	address of Settlor	Beneficiaries	held	is taxable in your hands?	Income derived from the trust	Amount	Schedule where offered	Item number of schedule
	(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)												
	(ii)												

	G	**Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession**

	Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return		
								Amount	Schedule where offered	Item number of schedule
	(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(i)									
	(ii)									

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

SCHEDULE SH	**SHAREHOLDING OF UNLISTED COMPANY**							
If you are an unlisted company, please furnish the following details;-								
Details of shareholding at the end of the previous year								
Name of the shareholder	**Residential status in India**	**Type of share**	**PAN**	**Date of acquisition**	**Number of shares held**	**Face value per share**	**Issue Price per share**	**Amount received**

Details of equity share application money pending allotment at the end of the previous year								
Name of the applicant	**Residential status in India**	**Type of share**	**PAN**	**Date of application**	**Number of shares applied for**	**Application money received**	**Face value per share**	**Proposed issue price**

Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year											
Name of the shareholder	**Residential status in India**	**Type of share**	**PAN**	**Number of shares held**	**Face value per share**	**Issue Price per share**	**Amount received**	**Date of acquisition**	**Date on which cease to be shareholder**	**Mode of cessation**	**In case of transfer, PAN of the shareholder**

PART-B

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

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

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

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

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

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

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

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

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

Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account used for digital receipts/ payments *(tick account(s) ☑)*	Indicate the account in which you prefer to get your refund credited, if any *(tick one account for refund ☑)*
i					
ii					

	Note: **1) Minimum one account should be selected for refund credit** **2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return**
	Rows can be added as required
	b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:

	Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN

14	**Do you at any time during the previous year,-** **(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or** **(ii) have signing authority in any account located outside India; or** **(iii) have income from any source outside India?** ***[applicable only in case of a resident]*** ***[Ensure Schedule FA is filled up if the answer is Yes]***	☐ **Yes** ☐ **No**

15 TAX PAYMENTS

A Details of payments of Advance Tax and Self-Assessment Tax

ADVANCE/ SELF ASSESSMENT TAX	Sl No	BSR Code	Date of Deposit *(DD/MM/YYYY)*	Serial Number of Challan	Amount (Rs)
	(1)	(2)	(3)	(4)	(5)
	i				
	ii				
	iii				
	iv				

NOTE ► *Enter the totals of Advance tax and Self-Assessment tax in Sl No. 9a & 9d of Part B-TTI*

B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)]

Sl No	TDS credit relating to self / other person [other person as per rule 37BA(2)]	PAN/Aadhar of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/Aadhar of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY2022-23)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year), not applicable if TDS is deducted u/s 194N)				Corresponding Receipts/ withdrawals offered		TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)			Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)			(11)	(12)	(13)
							Income	TDS		Income	TDS	PAN/ Aadhaar			
i															

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

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

VERIFICATION

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

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

account number _____(if allotted) (*Please see instruction*).

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

Place **Date** **Sign here ➔'.**