

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

NOTIFICATION

New Delhi, the 22nd December, 2023

G.S.R. 908(E).— In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:-

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

(2) They shall come into force with effect from the 1st day of April, 2024;

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 12.—

(i) in sub-rule (1), in the opening portion, for the figure “2023”, the figure “2024” shall be substituted;

(ii) in sub-rule (5), for the figures “2022”, the figures “2023” shall be substituted.

3. In the principal rules, in APPENDIX II, —

(i) for Form ITR-1 SAHAJ, the following Form shall be substituted, namely:-

FORM	ITR-1 SAHAJ	INDIAN INCOME TAX RETURN	Assessment Year				
		[For individuals being a resident (other than not ordinarily resident) having total income up to Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income up to Rs.5 thousand] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or in cases where TDS has been deducted u/s 194N or if income-tax is deferred on ESOP] <i>(Refer instructions for eligibility)</i>	2	0	2	4	-

PART A GENERAL INFORMATION																				
(A1) PAN	(A2) First Name	(A4) Date of Birth							(A5) Aadhaar Number (12 digits)/Aadhaar Enrolment Id (28 digits) (If eligible for Aadhaar No.)											
		(A2a) Middle Name	D	D	M	M	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
(A6) Mobile No.		(A7) Email Address					Address: (A8) Flat/Door/Block No. (A9) Name of Premises/Building/Village (A10) Road/Street/Post Office Area/Locality (A11) Town/City/District (A12) State (A13) Country (A14) PIN code													
(A15) Filed u/s (Tick) [Please see instruction]		<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-Belated, <input type="checkbox"/> 139(5)-Revised, <input type="checkbox"/> 119(2)(b)- After Condonation of delay							(A17) Nature of employment- <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners-CG <input type="checkbox"/> Pensioners-SG <input type="checkbox"/> Pensioners-PSU <input type="checkbox"/> Pensioners- Others <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)											
(A16) Or Filed in response to notice u/s		<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C																		
(A18) If revised/ defective, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)																		/	/	

(A19) If filed in response to notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b)- enter Unique Number/Document Identification Number (DIN) & Date of such Notice or Order										/ /
(A20) Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is “No”) <input type="checkbox"/> Yes <input type="checkbox"/> No										
(A21) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]										
(i) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)									Amount (Rs) (If Yes)	
(ii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)									Amount (Rs) (If Yes)	
(iii) Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop down menu)									(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No	

PART B GROSS TOTAL INCOME						Whole- Rupee(₹) only	
SALARY / PENSION	B1	i	Gross Salary (ia + ib + ic+id+ie)			i	
		a	Salary as per section 17(1)	ia			
		b	Value of perquisites as per section 17(2)	ib			
		c	Profit in lieu of salary as per section 17(3)	ic			
		d	Income from retirement benefit account maintained in a notified country u/s 89A (country drop down will be provided in e-filing utility)	id			
		e	Income from retirement benefit account maintained in a country other than notified country u/s 89A	ie			
		ii	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (Ensure that it is included in salary income u/s 17(1)/17(2)/17(3))			ii	
		iiia	Less: Income claimed for relief from taxation u/s 89A			iiia	
		iii	Net Salary (i – ii-iiia)			iii	
		iv	Deductions u/s 16 (iva + ivb + ivc)			iv	
			a	Standard deduction u/s 16(ia)	iva		
			b	Entertainment allowance u/s 16(ii)	ivb		
			c	Professional tax u/s 16(iii)	ivc		
		v	Income chargeable under the head ‘Salaries’ (iii – iv)			B1	
B2	Tick applicable option <input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out						
HOUSE PROPERTY	i	Gross rent received/ receivable/ lettable value during the year				i	
	ii	Tax paid to local authorities		ii			
	iii	Annual Value (i – ii)				iii	
	iv	30% of Annual Value		iv			
	v	Interest payable on borrowed capital		v			
	vi	Arrears/Unrealised rent received during the year less 30%		vi			
	vii	Income chargeable under the head ‘House Property’ (iii – iv – v) + vi (If loss, put the figure in negative) Note: - Maximum loss from House Property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -2				B2	

B3	Income from Other Sources (drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend income and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C)	B3	
	Less: Deduction u/s 57(iia) (in case of family pension only)		
	Less: Income claimed for relief from taxation u/s 89A		
B4	Gross Total Income (B1+B2+B3) (If loss, put the figure in negative) Note: To avail the benefit of carry forward and set of loss, please use ITR -2	B4	

PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer instructions for Deduction limit as per Income-tax Act)

80C	80CCC	80CCD(1)	80CCD(1B)	80CCD(2)	80CCH	80D (Details are to be filled in the drop down to be provided in e-filing utility)	80DD (Details are to be filled in the drop down to be provided in e-filing utility)	80DDB (Details are to be filled in the drop down to be provided in e-filing utility)	80E	80EE
80EEA	80EEB	80G (Details are to be filled in the drop down to be provided in e-filing utility)	80GG	80GGA (Details are to be filled in the drop down to be provided in e-filing utility)	80GGC (Details are to be filled in the drop down to be provided in e-filing utility)	80TTA	80TTB	80U (Details are to be filled in the drop down to be provided in e-filing utility)	Any other Deduction as per the e-filing utility	
Total deductions						C1			Total Income (B4-C1)	C2
Exempt Income For reporting purpose				Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section						

PART D – COMPUTATION OF TAX PAYABLE

D1	Tax payable on total income	D2	Rebate u/s 87A	D3	Tax after Rebate
D4	Health and education Cess @ 4% on D3	D5	Total Tax and Cess	D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)
D7	Interest u/s 234A	D8	Interest u/s 234B	D9	Interest u/s 234C
D10	Fee u/s 234F	D11	Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – D6)		
D12	Total Taxes Paid	D13	Amount payable (D11-D12) (if D11>D12)	D14	Refund (D12-D11) (if D12>D11)

PART E – OTHER INFORMATION

Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)

Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Type of account (Dropdown to be provided by E-filing utility)	Select Account for Refund Credit
I					

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.

Schedule-IT Details of Advance Tax and Self-Assessment Tax payments												
			BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Tax paid						
			Col (1)	Col (2)	Col (3)	Col (4)						
R1												
R2												
Schedule-TDS Details of TDS/TCS [As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/ Payer(s)/ Collector(s)]												
TAN of deductor/Collector or PAN/ Aadhaar No. of the Tenant		Name of the Deductor/ Collector/Tenant		Gross payment/ receipt which is subject to tax deduction /collection		Year of tax deduction/ collection		Tax Deducted/ collected		TDS/TCS credit out of (5) claimed this Year		
Col (2)		Col (3)		Col (4)		Col (5)		Col (6)		Col (7)		
T1												
T2												

VERIFICATION

Stamp Receipt No.,
Seal, Date & Sign of
Receiving Official

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and 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 in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number _____. (Please see instruction).

Date:

Signature:

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP
If TRP is entitled for any reimbursement from the Government, amount thereof		

(ii) for Form ITR-4 SUGAM, the following Form shall be substituted, namely:-

FORM	ITR-4 SUGAM	INDIAN INCOME TAX RETURN		Assessment Year	
		[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE,] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP or has agricultural income more than Rs.5000] (Please refer instructions for eligibility)		2024 - 25	

PART A GENERAL INFORMATION												
(A1) First Name			(A2) Middle Name				(A3) Last Name			(A4) Permanent Account Number		
(A5) Date of Birth/Formation (DD/MM/YYYY)						(A6) Flat/Door/Block No.						
(A7) Name of Premises/ Building/ Village						(A8) Road/Street/Post Office			(A9) Area/Locality			
(A10) Town/City/District				(A11) State		(A12) Country		(A13) PIN Code/ZIP Code				
(A14) Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits) (if eligible for Aadhaar No.)						(A15) Status Individual <input type="checkbox"/> HUF <input type="checkbox"/> Firm (other than LLP) <input type="checkbox"/>						
(A16) Residential/Office Phone Number with STD code/ Mobile No.1						(A17) Mobile No. 2			(A18) Email Address-1 (self)			
									Email Address -2			

(A19) Nature of employment - <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners-CG <input type="checkbox"/> Pensioners-SG <input type="checkbox"/> Pensioners-PSU <input type="checkbox"/> Pensioners- Others <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)											
(A20)(a) Filed u/s (Tick) [Please see instruction]-						<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 119(2)(b)- After Condonation of delay					
(b) Or Filed in response to notice u/s						<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153C					
(A21) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)						/ /					
(A22) If filed in response to notice u/s 139(9) /142(1)/148/153C or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order						/ /					
(A23) Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") <input type="checkbox"/> No <input type="checkbox"/> Yes, within the due date <input type="checkbox"/> Yes, but beyond the due date (If option other than 'No' is selected, please furnish date of filing and Acknowledgement number of form 10-IEA) Note-For Opting out, option should be exercised on or before the due date for filing return u/s 139(1)											
(A24) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? (Not applicable in case of firm) - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information as provided in e-filing utility [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]											
(i) Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)						Amount (Rs) (If Yes)					
(ii) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)						Amount (Rs) (If Yes)					
(iii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)						Amount (Rs) (If Yes)					
(iv) Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)						(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No					
(A25) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -											
(1) Name of the representative											
(2) Capacity of the representative											
(3) Address of the representative											
(4) Permanent Account Number (PAN)/ Aadhaar No. of the representative											

PART B GROSS TOTAL INCOME			Whole- Rupee(₹) only			
B1	Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)			B1		
B2	i	Gross Salary (ia+ib+ic+id+ie)_		i		
SALARY / PENSION	a	Salary as per section 17(1)		ia		
	b	Value of perquisites as per section 17(2)		ib		
	c	Profit in lieu of salary as per section 17(3)		ic		
	d	Income from retirement benefit account maintained in a notified country u/s 89A (country drop down will be provided in e-filing utility)		id		
	e	Income from retirement benefit account maintained in a country other than notified country u/s 89A		ie		
	ii	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]			ii	
	iiia	Less: Income claimed for relief from taxation u/s 89A			iiia	
	iii	Net Salary (i – ii-iiia)			iii	
	iv	Deductions u/s 16 (iva + ivb+ivc)			iv	

	a	Standard deduction u/s 16(ia)	iva	
	b	Entertainment allowance u/s 16(ii)	ivb	
	c	Professional tax u/s 16(iii)	ivc	
v	Income chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to Fill "Sch TDS1")			B2
B3	Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>			
HOUSE PROPERTY	i	Gross rent received/ receivable/ lettable value during the year		i
	ii	Tax paid to local authorities	ii	
	iii	Annual Value (i – ii)		iii
	iv	30% of Annual Value		iv
	v	Interest payable on borrowed capital		v
	vi	Arrears/Unrealized Rent received during the year Less 30%		vi
	vii	Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note:-Maximum loss from house property that can be set-off is INR 2,00,000. To avail the benefit of carry forward and set of loss, please use ITR -3/5.		
B4	Income from Other Sources drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C NOTE- Fill "Sch TDS2" if applicable.			B4
	Less: Deduction u/s 57(ia) (in case of family pension only)			
	Less: Income claimed for relief from taxation u/s 89A			
B5	Gross Total Income (B1+B2+B3+B4) To avail the benefit of carry forward and set of loss, please use ITR -3/5.			B5

PART C—DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to instructions for Deductions limits as per Income-tax Act)								
C1	80C		C2	80CCC		C3	80CCD (1)	
C4	80CCD (1B)		C5	80CCD (2)		C6	80D	Details to be filled in drop down to be provided in e-filing utility
C7	80DD	Details to be filled in drop down to be provided in e-filing utility	C8	80DDB	Details to be filled in drop down to be provided in e-filing utility	C9	80E	
C10	80EE		C11	80EEA		C12	80EEB	
C13	80G	Details to be filled in drop down to be provided in e-filing utility	C14	80GG		C15	80GGC (Details are to be filled in the drop down to be provided in e-filing utility)	
C16	80TTA		C17	80TTB		C18	80U	Details to be filled in the drop down to be provided in e-

								<i>filing utility</i>	
C18a	80CCH		C18b	Any Other deduction as per the e-filing utility					
C19	Total deductions (Add items C1 to C18b)							C19	
	C20	Taxable Total Income (B5 - C19)						C20	

PART D – TAX COMPUTATIONS AND TAX STATUS

D1	Tax payable on total income (C20)	D1
D2	Rebate on 87A	D2
D3	Tax payable after Rebate (D1-D2)	D3
D4	Health and Education Cess @ 4% on (D3)	D4
D5	Total Tax, and Cess (D3+D4)	D5
D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	D6
D7	Balance Tax after Relief (D5 – D6)	D7
D8	Total Interest u/s 234A	D8
D9	Total Interest u/s 234B	D9
D10	Total Interest u/s 234C	D10
D11	Fee u/s 234F	D11
D12	Total Tax, Fee and Interest (D7+ D8 + D9 + D10 + D11)	D12
D13	Total Advance Tax Paid	D13
D14	Total Self-Assessment Tax Paid	D14
D15	Total TDS Claimed (total of column 4 of Schedule-TDS1 and, column 6 of Schedule-TDS2)	D15
D16	Total TCS Collected (total of column (5) of Schedule-TCS)	D16
D17	Total Taxes Paid (D13+ D14 + D15 + D16)	D17
D18	Amount payable (D12 – D17, If D12 > D17)	D18
D19	Refund (D17 – D12, If D17 > D12)	D19
D20	Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5) (Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)	D20

BANK ACCOUNT	D21	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)					
		Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Type of bank account (Dropdown to be provided by E-filing utility)	Select Account for Refund Credit
		i					
		ii					
<p>1. Minimum one account should be selected for refund credit.</p> <p>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</p>							

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION

COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD

S. No.	Name of Business	Business code	Description
(i)			
E1	Gross Turnover or Gross Receipts (E1 limited to Rs.2 Crores, however if E1b is less than or equal to 5% of E1 then the limit under E1 is extended to Rs.3 Crores.)		

	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date		E1a	
	b	Receipts in Cash		E1b	
	c	Any mode other than a and b		E1c	
E2	Presumptive Income under section 44AD				
	a	6% of E1a or the amount claimed to have been earned, whichever is higher		E2a	
	b	8% of (E1b+E1c) or the amount claimed to have been earned, whichever is higher		E2b	
	c	Total (a + b)		E2c	
	NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed				
COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA					
S. No.	Name of Business		Business code	Description	
(i)					
E3	Gross Receipts (E3 limited to Rs.50 Lakhs, however if E3b is less than or equal to 5% of E3 then limit under E3 is extended to Rs.75 Lakhs.)			E3	
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date		E3a	
	b	Receipts in Cash		E3b	
	c	Any mode other than a and b		E3c	
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed			E4	
COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE					
S. No.	Name of Business		Business code	Description	
(i)					
	<u>Registration No. of goods carriage</u>	<u>Whether owned/ leased/ hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/ leased/hired by assessee</u>	<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>
(i)	(1)	(2)	(3)	(4)	(5)
(a)					
(b)					
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)					
E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed			E5	
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms			E6	
E7	Presumptive Income u/s 44AE (E5-E6)			E7	
E8	Income chargeable under the head 'Business or Profession' (E2c+E4+E7)			E8	

INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST			
Note – Please furnish the information below for each GSTIN No. separately			
E9	GSTIN No(s).	E9	
E10	Annual value of outward supplies as per the GST returns filed	E10	
FINANCIAL PARTICULARS OF THE BUSINESS			
Note—For E11 to E25 furnish the information as on 31 st day of March, 2024			
E11	Partners/ Members own capital	E11	
E12	Secured loans	E12	
E13	Unsecured loans	E13	
E14	Advances	E14	
E15	Sundry creditors	E15	
E16	Other liabilities	E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)	E17	
E18	Fixed assets	E18	
E19	Inventories	E19	
E20	Sundry debtors	E20	
E21	Balance with banks	E21	
E22	Cash-in-hand	E22	
E23	Loans and advances	E23	
E24	Other assets	E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)	E25	
NOTE ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)			

SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS

	BSR Code	Date of Deposit (DD/MM/YYYY)	Challan No.	Tax paid
	Col (1)	Col (2)	Col (3)	Col (4)
R1				
R2				
R3				

NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in D13 & D14

Schedule TCS Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]					
Sl No	Tax Collection Account Number of the Collector	Name of the Collector	Details of amount paid as mentioned in Form 26AS	Tax Collected	Amount out of (4) being claimed
(1)	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)
I					
ii					
NOTE ▶ Please enter total of column (5) of Schedule-TCS in D16					

SCHEDULE TDS-1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY

[As per Form 16 issued by Employer(s)]

	TAN	Name of the Employer	Income under Salary	Tax deducted
	Col (1)	Col (2)	Col (3)	Col (4)
S1				
S2				
S3				

NOTE ▶ Enter the total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2 in D15**SCHEDULE TDS-2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY**

[As per Form 16 A issued or Form 16C or Form 16D furnished by Deductor(s)]

Sl. No.	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant	Unclaimed TDS brought forward (b/f)		TDS of the current Fin. Year	TDS credit being claimed this Year (only if corresponding receipt is being offered for tax this year, not applicable if TDS is deducted u/s 194N)	Corresponding Receipt/ withdrawals offered		TDS credit being carried forward
		Fin. Year in which deducted	TDS b/f	TDS Deducted	TDS Claimed	Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i								
ii								

NOTE Enter the total of column 6 of Schedule TDS2 and column 4 of Schedule-TDS1 in D15**VERIFICATION**

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making returns in my capacity as _____ (drop down to be provided in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number _____. (Please see instruction)

Place: _____ Signature here →

Date :

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

TRP PIN (10 Digit)	Name of TRP	Counter Signature of TRP
Amount to be paid to TRP		

;

[Notification No. 105/2023/ F. No. 370142/45/2023-TPL (Part-I)]

SURBENDU THAKUR, Under Secy. Tax Policy & Legislation

Note: The principal rules were published vide notification number S.O.s 969(E) dated the 26th March, 1961 and last amended vide notification number G.S.R. 900 dated the 19th December, 2023.