

# Income Tax Department

## **Income Tax Return Statistics Assessment Year 2023-24**

Version 1

June 2024

## Document Version Control

<b>Version</b>	<b>Month</b>	<b>Remarks</b>
1.0	June 2024	The statistics were generated from e-filed returns (digitally signed, e-Verified or where ITRV has been received) captured in system up to 31 <sup>st</sup> May 2024.

## Table of Contents

Overview .....	5
Objective.....	5
Methodology Adopted.....	5
Consistency Rules .....	5
Status wise distribution of returns and key values .....	6
Limitations .....	7
Disclaimer.....	7
1.    Income Tax Returns - All Taxpayers .....	8
1.1    All Taxpayers – Gross Total Income (AY 2023-24) .....	9
1.2    All Taxpayers - Range of Salary Income (AY 2023-24).....	10
1.3    All Taxpayers - Range of House Property Income (AY 2023-24) .....	11
1.4    All Taxpayers - Range of Business Income (AY 2023-24).....	12
1.5    All Taxpayers - Range of Long Term Capital Gains (AY 2023-24) .....	13
1.6    All Taxpayers - Range of Short-Term Capital Gains (AY 2023-24).....	14
1.7    All Taxpayers - Range of Other Sources Income (AY 2023-24) .....	15
1.8    All Taxpayers - Range of Interest Income (AY 2023-24) .....	16
1.9    All Taxpayers- Range of Total Loss Set off (AY 2023-24) .....	17
1.10    All Taxpayers - Range of Returned Income (AY 2023-24).....	18
1.11    All Taxpayers - Range of Tax Payable (AY 2023-24) .....	19
2.    Income Tax Returns – Individuals .....	20
2.1    Individual– Range of Gross Total Income (AY 2023-24) .....	21
2.2    Individual- Range of Salary Income (AY 2023-24) .....	22
2.3    Individual-Range of House Property Income (AY 2023-24).....	23
2.4    Individual-Range of Business Income (AY 2023-24) .....	24
2.5    Individual- Range of Long Term Capital Gains (AY 2023-24).....	25
2.6    Individual-Range of Short Term Capital Gains (AY 2023-24) .....	26
2.7    Individual- Range of Other Sources Income (AY 2023-24).....	27
2.8    Individual- Range of Interest Income (AY 2023-24).....	28
2.9    Individual-Range of Total Loss Set off (AY 2023-24) .....	29
2.10    Individual- Range of Returned Income (AY 2023-24).....	30
2.11    Individual- Range of Tax Payable (AY 2023-24) .....	31
3.    Income Tax Returns - HUF.....	32
3.1    HUF– Gross Total Income (AY 2023-24) .....	33
3.2    HUF- Range of House Property Income (AY 2023-24).....	34
3.3    HUF- Range of Business Income (AY 2023-24).....	35
3.4    HUF- Range of Long Term Capital Gains (AY 2023-24) .....	36
3.5    HUF- Range of Short Term Capital Gains (AY 2023-24).....	37
3.6    HUF- Range of Other Sources Income (AY 2023-24) .....	38
3.7    HUF- Range of Interest Income (AY 2023-24) .....	39
3.8    HUF- Range of Total Loss Set off (AY 2023-24) .....	40
3.9    HUF- Range of Returned Income (AY 2023-24).....	41
3.10    HUF- Range of Tax Payable (AY 2023-24).....	42
4.    Income Tax Returns - Firms .....	43
4.1    Firm – Gross Total Income (AY 2023-24).....	44
4.2    Firm- Range of House Property Income (AY 2023-24).....	45

4.3	Firm – Range of Business Income (AY 2023-24) .....	46
4.4	Firm – Range of Long Term Capital Gains (AY 2023-24).....	47
4.5	Firm – Range of Short Term Capital Gains (AY 2023-24) .....	48
4.6	Firm – Range of Other Sources Income (AY 2023-24).....	49
4.7	Firm – Range of Interest Income (AY 2023-24).....	50
4.8	Firm – Range of Total Loss Set off (AY 2023-24).....	51
4.9	Firm – Range of Returned Income (AY 2023-24) .....	52
4.10	Firm – Range of Tax Payable (AY 2023-24) .....	53
5.	Income Tax Returns - AOP/BOI.....	54
5.1	AOP/BOI – Gross Total Income (AY 2023-24) .....	55
5.2	AOP/BOI- Range of House Property Income (AY 2023-24) .....	56
5.3	AOP/BOI – Range of Business Income (AY 2023-24).....	57
5.4	AOP/BOI – Range of Long Term Capital Gains (AY 2023-24) .....	58
5.5	AOP/BOI – Range of Short Term Capital Gains (AY 2023-24).....	59
5.6	AOP/BOI – Range of Other Sources Income (AY 2023-24) .....	60
5.7	AOP/BOI – Range of Interest Income (AY 2023-24) .....	61
5.8	AOP/BOI- Range of Total Loss Set off (AY 2023-24).....	62
5.9	AOP/BOI- Range of Returned Income (AY 2023-24) .....	63
5.10	AOP/BOI- Range of Tax Payable (AY 2023-24).....	64
6.	Income Tax Returns - Company.....	65
6.1	Company – Gross Total Income (AY 2023-24).....	66
6.2	Company- Range of House Property Income (AY 2023-24).....	67
6.3	Company – Range of Business Income (AY 2023-24) .....	68
6.4	Company – Range of Long Term Capital Gains (AY 2023-24).....	69
6.5	Company – Range of Short Term Capital Gains (AY 2023-24) .....	70
6.6	Company – Range of Other Sources Income (AY 2023-24).....	71
6.7	Company – Range of Interest Income (AY 2023-24).....	72
6.8	Company – Range of Total Loss Set off (AY 2023-24).....	73
6.9	Company – Range of Returned Income (AY 2023-24).....	74
6.10	Company – Range of Tax Payable (AY 2023-24) .....	75
7.	Type of Business .....	76
7.1	Type of Business –Corporate and Non- corporate Taxpayers (AY 2023-24) 77	

## Overview

### Objective

The objective of publishing these statistics is to encourage wider use and analysis of Income-tax data by Departmental personnel and academicians.

### Methodology Adopted

The methodology adopted is as under:

- i. The template for statistics was prepared on the basis of previous statistics published by the Department and assessment of information available in various databases of the Income Tax Department.
- ii. The statistics have been generated from e-filed returns (digitally signed, e-verified or where ITRV has been received) and paper returns captured in system.
- iii. In cases where more than one return is submitted, the values in the latest return have been considered.
- iv. Consistency Rules were defined (given below) to eliminate returns with inconsistent data. 7,97,15,745 e-returns were checked against consistency rules and 7,97,12,145 returns meeting the consistency rules were used for statistical analysis
- v. Certain statistics have been mentioned in lakh (100 thousand) and crore (10 million).
- vi. Various terms used in the statistics have been defined below respective tables.

### Consistency Rules

- i. Rule 1: Total Capital Gains in Part B TI = STCG (including negative) + LTCG (zero and positive only) + Capital Gain u/s 115BBH.
- ii. Rule 2: Salary income is shown by Individual category of assesses.
- iii. Rule 3: Gross Total Income (GTI) $\geq$ 0
- iv. Rule4: Gross Total Income (GTI) = Salary + Income from House Property +Non-negative total income from Business/Profession + Non-negative total Capital Gain + Non-negative income from Other Sources - (Brought forward loss setoff + Current year loss setoff)
- v. Rule 5: Return Income = Gross Total Income (GTI) - Deduction u/s Chapter VIA – Deduction u/s 10A or 10AA (wherever applicable)
- vi. Rule 6: Tax Payable $\geq$ 0

## Status wise distribution of returns and key values

The status wise distribution of **7,97,12,145** returns selected (after applying consistency rules) for statistical analysis is as under:

Individual	7,54,61,286
HUF	12,78,502
Firm	15,71,284
AOP/BOI	1,19,020
Companies	10,70,924
Others	2,11,129
<b>Total</b>	<b>7,97,12,145</b>

Note: Others include Trusts, Cooperative Society, LLP, Local Authority and Artificial Juridical Person.

The status wise distribution of key values (In INR Crore) is as under:

	Individual	HUF	Firm	AOP/BOI	Companies	Others	Total
Salary Income	35,23,216.50	-	-	-	-	-	<b>35,23,216.50</b>
House Property Income	67,269.46	6,160.37	8,604.70	543.01	20,793.05	763.63	<b>1,04,134.23</b>
Business Income	16,67,745.50	24,277.24	2,47,606.34	9,451.49	26,56,654.93	50,734.30	<b>46,56,469.80</b>
Long Term Capital Gains	2,54,357.08	5,929.14	23,613.48	65,131.64	4,14,433.51	94,558.00	<b>8,58,022.85</b>
Short Term Capital Gains	43,788.54	1,623.90	4,335.68	3,283.27	59,988.75	4,107.39	<b>1,17,127.54</b>
Capital Gains u/s 115BBH	602.06	12.96	40.07	-	6.79	-	<b>661.88</b>
Other Sources Income	6,81,170.50	29,752.08	15,898.71	16,005.73	6,79,995.52	40,178.82	<b>14,63,001.36</b>
<b>Total (Addition of above)</b>	<b>62,38,149.65</b>	<b>67,755.70</b>	<b>3,00,098.99</b>	<b>94,415.14</b>	<b>38,31,872.54</b>	<b>1,90,342.14</b>	<b>1,07,22,634.16</b>
Loss Setoff	-60,160.82	-1,168.49	-14,321.50	-6,709.08	-3,73,655.47	-13,505.33	<b>-4,69,520.67</b>
<b>Gross Total Income</b>	<b>61,77,988.83</b>	<b>66,587.21</b>	<b>2,85,777.49</b>	<b>87,706.07</b>	<b>34,58,217.07</b>	<b>1,76,836.81</b>	<b>1,02,53,113.48</b>
Return Income	55,02,513.72	62,997.69	2,73,886.04	87,449.46	31,90,490.20	1,59,397.35	<b>92,76,734.45</b>
Aggregate Tax Liability	6,77,350.62	6,641.48	91,602.39	14,315.69	7,16,578.11	28,662.80	<b>15,35,151.08</b>

Note: The difference in Gross Total Income from calculated amount is on account of difference in representation of setoff of losses. Minor difference is also on account of rounding off of values.

## Limitations

The statistics relating to sources of income have been prepared on the basis of values mentioned in e-filed returns and values captured from paper returns and the same may contain data entry errors on the part of the taxpayers/ return filers. Therefore, the accuracy of the statistics is limited by the accuracy of returns.

## Disclaimer

Whilst the Income Tax Statistics have been prepared in good faith, it is not and does not purport to be comprehensive. Neither Income Tax Department, nor any of its officers or employees accept any liability or responsibility for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligent or otherwise, relating to the data or any representation or warranty, express or implied, with respect to the information contained in this Income Tax Statistics or on the data on which this Statistics is based and liability therefore is hereby expressly disclaimed.

## **1. Income Tax Returns - All Taxpayers**



## 1.1 All Taxpayers – Gross Total Income (AY 2023-24)

Range	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	1,441,175	-	-
>0 and <=1,50,000	4,144,666	27,301.11	0.66
>150,000 and <= 2,00,000	1,509,747	26,580.54	1.76
>2,00,000 and <=2,50,000	3,036,825	70,634.60	2.33
>2,50,000 and <= 3,50,000	5,946,214	179,959.39	3.03
>3,50,000 and <= 4,00,000	4,055,198	152,271.85	3.75
>4,00,000 and <= 4,50,000	6,024,031	256,523.04	4.26
>4,50,000 and <= 5,00,000	12,600,689	605,945.82	4.81
>5,00,000 and <= 5,50,000	6,154,414	321,147.33	5.22
>5,50,000 and <= 9,50,000	20,697,590	1,446,633.21	6.99
>9,50,000 and <= 10,00,000	1,084,818	105,734.20	9.75
>10,00,000 and <=15,00,000	6,379,208	769,071.17	12.06
>15,00,000 and <= 20,00,000	2,503,932	429,845.38	17.17
>20,00,000 and <= 25,00,000	1,240,128	275,920.07	22.25
>25,00,000 and <= 50,00,000	1,953,619	663,297.90	33.95
>50,00,000 and <= 1,00,00,000	589,762	401,373.49	68.06
>1,00,00,000 and <=5,00,00,000	291,929	553,302.82	189.53
>5,00,00,000 and <=10,00,00,000	26,379	183,191.35	694.46
>10,00,00,000 and <=25,00,00,000	17,041	263,462.12	1,546.05
>25,00,00,000 and <=50,00,00,000	6,529	228,243.70	3,495.84
>50,00,00,000 and <=100,00,00,000	3,730	260,125.96	6,973.89
>100,00,00,000 and <=500,00,00,000	3,555	731,680.31	20,581.72
>500,00,00,000	966	2,300,868.12	238,185.11
<b>Total</b>	<b>79,712,145</b>	<b>10,253,113.48</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.
4. Apart from the number of taxpayers who filed return of income as above, approximately 2.35 crore taxpayers paid taxes but did not file return for AY 2023-24.

## 1.2 All Taxpayers - Range of Salary Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	41,747,341	-	-
>0 and <=1,50,000	2,312,578	20,982.66	0.91
>150,000 and <= 2,00,000	1,438,185	25,827.58	1.80
>2,00,000 and <=2,50,000	1,612,830	37,176.67	2.31
>2,50,000 and <= 3,50,000	3,036,380	92,043.47	3.03
>3,50,000 and <= 4,00,000	1,663,733	62,501.63	3.76
>4,00,000 and <= 4,50,000	1,876,799	80,061.05	4.27
>4,50,000 and <= 5,00,000	1,784,919	85,067.98	4.77
>5,00,000 and <= 5,50,000	1,712,549	90,227.17	5.27
>5,50,000 and <= 9,50,000	11,979,721	867,311.76	7.24
>9,50,000 and <= 10,00,000	827,163	80,619.21	9.75
>10,00,000 and <=15,00,000	5,049,668	608,260.79	12.05
>15,00,000 and <= 20,00,000	1,912,314	328,180.29	17.16
>20,00,000 and <= 25,00,000	924,555	205,771.92	22.26
>25,00,000 and <= 50,00,000	1,381,282	463,930.78	33.59
>50,00,000 and <= 1,00,00,000	334,110	223,993.48	67.04
>1,00,00,000 and <=5,00,00,000	112,685	191,708.07	170.13
>5,00,00,000 and <=10,00,00,000	3,756	25,418.26	676.74
>10,00,00,000 and <=25,00,00,000	1,260	18,330.07	1,454.77
>25,00,00,000 and <=50,00,00,000	230	7,868.45	3,421.07
>50,00,00,000 and <=100,00,00,000	68	4,562.60	6,709.71
>100,00,00,000 and <=500,00,00,000	19	3,372.61	17,750.58
>500,00,00,000	-	-	-
<b>Total</b>	<b>79,712,145</b>	<b>3,523,216.50</b>	

### Notes

1. Salary Income is the income under the head "Salaries" as computed in the return of income
2. The "Sum of Salary Income" is the sum of Salary Income of all returns within the value range slab.
3. The "Average Salary Income" is the average Salary Income within the value range slab i.e. "Sum of Salary Income" divided by total number of returns within the value range slab

### 1.3 All Taxpayers - Range of House Property Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income (in Lakh INR)
< 0	5,969,971	-77,811.88	-1.30
= 0	68,618,127	-	-
>0 and <=1,50,000	2,379,176	18,841.61	0.79
>150,000 and <= 2,00,000	610,935	10,515.02	1.72
>2,00,000 and <=2,50,000	427,397	9,493.11	2.22
>2,50,000 and <= 3,50,000	601,196	17,686.12	2.94
>3,50,000 and <= 4,00,000	172,736	6,467.15	3.74
>4,00,000 and <= 4,50,000	160,032	6,766.85	4.23
>4,50,000 and <= 5,00,000	124,725	5,924.10	4.75
>5,00,000 and <= 5,50,000	90,377	4,723.49	5.23
>5,50,000 and <= 9,50,000	306,960	21,653.98	7.05
>9,50,000 and <= 10,00,000	17,587	1,713.95	9.75
>10,00,000 and <=15,00,000	108,370	13,050.02	12.04
>15,00,000 and <= 20,00,000	37,717	6,490.62	17.21
>20,00,000 and <= 25,00,000	21,590	4,809.19	22.28
>25,00,000 and <= 50,00,000	39,677	13,614.46	34.31
>50,00,000 and <= 1,00,00,000	16,113	11,058.50	68.63
>1,00,00,000 and <=5,00,00,000	8,681	15,869.29	182.80
>5,00,00,000 and <=10,00,00,000	480	3,291.50	685.73
>10,00,00,000 and <=25,00,00,000	208	3,056.19	1,469.32
>25,00,00,000 and <=50,00,00,000	52	1,797.70	3,457.12
>50,00,00,000 and <=100,00,00,000	23	1,602.53	6,967.52
>100,00,00,000 and <=500,00,00,000	13	1,895.27	14,579.00
>500,00,00,000	2	1,625.43	81,271.50
<b>Total</b>	<b>79,712,145</b>	<b>104,134.20</b>	

#### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income.
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 and ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward to future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e., "Sum of House Property Income" divided by total number of returns within the value range slab.

## 1.4 All Taxpayers - Range of Business Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	
= 0	44,881,161	-	-
>0 and <=1,50,000	3,825,493	25,779.12	0.67
>150,000 and <= 2,00,000	1,239,860	21,813.40	1.76
>2,00,000 and <=2,50,000	2,204,289	51,000.95	2.31
>2,50,000 and <= 3,50,000	3,845,643	116,691.03	3.03
>3,50,000 and <= 4,00,000	2,632,775	98,950.67	3.76
>4,00,000 and <= 4,50,000	3,824,727	162,700.53	4.25
>4,50,000 and <= 5,00,000	8,002,803	384,546.31	4.81
>5,00,000 and <= 5,50,000	2,271,055	118,844.28	5.23
>5,50,000 and <= 9,50,000	4,850,220	325,607.15	6.71
>9,50,000 and <= 10,00,000	175,337	17,105.73	9.76
>10,00,000 and <=15,00,000	840,716	101,283.25	12.05
>15,00,000 and <= 20,00,000	334,124	57,443.54	17.19
>20,00,000 and <= 25,00,000	183,396	41,002.73	22.36
>25,00,000 and <= 50,00,000	313,097	108,928.28	34.79
>50,00,000 and <= 1,00,00,000	142,727	100,438.27	70.37
>1,00,00,000 and <=5,00,00,000	108,055	223,724.62	207.05
>5,00,00,000 and <=10,00,00,000	15,543	108,939.00	700.89
>10,00,00,000 and <=25,00,00,000	11,197	173,954.95	1,553.59
>25,00,00,000 and <=50,00,00,000	4,507	156,808.27	3,479.22
>50,00,00,000 and <=100,00,00,000	2,503	173,891.63	6,947.33
>100,00,00,000 and <=500,00,00,000	2,280	470,288.68	20,626.70
>500,00,00,000	637	1,616,727.40	253,803.36
<b>Total</b>	<b>79,712,145</b>	<b>4,656,469.79</b>	

### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab.

## 1.5 All Taxpayers - Range of Long-Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	75,745,326	-	-
>0 and <=1,50,000	2,907,458	10,563.95	0.36
>150,000 and <= 2,00,000	168,477	2,921.39	1.73
>2,00,000 and <=2,50,000	119,599	2,676.84	2.24
>2,50,000 and <= 3,50,000	161,253	4,775.20	2.96
>3,50,000 and <= 4,00,000	55,896	2,090.25	3.74
>4,00,000 and <= 4,50,000	44,551	1,889.68	4.24
>4,50,000 and <= 5,00,000	37,418	1,775.94	4.75
>5,00,000 and <= 5,50,000	30,553	1,602.39	5.24
>5,50,000 and <= 9,50,000	145,065	10,460.57	7.21
>9,50,000 and <= 10,00,000	11,428	1,113.82	9.75
>10,00,000 and <=15,00,000	78,038	9,548.21	12.24
>15,00,000 and <= 20,00,000	43,848	7,588.59	17.31
>20,00,000 and <= 25,00,000	28,367	6,337.17	22.34
>25,00,000 and <= 50,00,000	63,277	22,134.50	34.98
>50,00,000 and <= 1,00,00,000	33,345	23,302.02	69.88
>1,00,00,000 and <=5,00,00,000	28,723	58,871.98	204.96
>5,00,00,000 and <=10,00,00,000	3,996	27,923.03	698.77
>10,00,00,000 and <=25,00,00,000	2,763	43,006.67	1,556.52
>25,00,00,000 and <=50,00,00,000	1,128	39,596.21	3,510.30
>50,00,00,000 and <=100,00,00,000	715	50,943.24	7,124.93
>100,00,00,000 and <=500,00,00,000	730	155,106.54	21,247.47
>500,00,00,000	191	373,794.64	195,704.00
<b>Total</b>	<b>79,712,145</b>	<b>858,022.83</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains".
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e., "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab.

## 1.6 All Taxpayers - Range of Short-Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	74,984,490	-	-
>0 and <=1,50,000	4,291,003	8,889.81	0.21
>150,000 and <= 2,00,000	98,340	1,703.02	1.73
>2,00,000 and <=2,50,000	63,936	1,430.00	2.24
>2,50,000 and <= 3,50,000	77,121	2,274.14	2.95
>3,50,000 and <= 4,00,000	24,865	930.06	3.74
>4,00,000 and <= 4,50,000	19,152	812.57	4.24
>4,50,000 and <= 5,00,000	16,079	763.73	4.75
>5,00,000 and <= 5,50,000	12,420	651.17	5.24
>5,50,000 and <= 9,50,000	52,200	3,723.86	7.13
>9,50,000 and <= 10,00,000	3,678	358.62	9.75
>10,00,000 and <=15,00,000	22,327	2,713.13	12.15
>15,00,000 and <= 20,00,000	11,174	1,926.53	17.24
>20,00,000 and <= 25,00,000	6,506	1,452.19	22.32
>25,00,000 and <= 50,00,000	13,260	4,618.24	34.83
>50,00,000 and <= 1,00,00,000	7,010	4,917.98	70.16
>1,00,00,000 and <=5,00,00,000	6,611	13,879.30	209.94
>5,00,00,000 and <=10,00,00,000	957	6,663.25	696.26
>10,00,00,000 and <=25,00,00,000	602	9,310.78	1,546.64
>25,00,00,000 and <=50,00,00,000	204	7,086.78	3,473.91
>50,00,00,000 and <=100,00,00,000	103	7,104.24	6,897.32
>100,00,00,000 and <=500,00,00,000	92	18,379.20	19,977.39
>500,00,00,000	15	17,538.93	116,926.20
<b>Total</b>	<b>79,712,145</b>	<b>117,127.53</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains".
2. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e., "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab.

## 1.7 All Taxpayers - Range of Other Sources Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	10,921,472	-	-
>0 and <=1,50,000	55,670,595	129,158.45	0.23
>150,000 and <= 2,00,000	2,561,936	44,522.40	1.74
>2,00,000 and <=2,50,000	2,182,478	49,306.13	2.26
>2,50,000 and <= 3,50,000	2,905,342	85,885.58	2.96
>3,50,000 and <= 4,00,000	1,065,582	39,843.30	3.74
>4,00,000 and <= 4,50,000	913,472	38,734.88	4.24
>4,50,000 and <= 5,00,000	1,036,365	49,464.28	4.77
>5,00,000 and <= 5,50,000	482,439	25,186.00	5.22
>5,50,000 and <= 9,50,000	1,243,409	86,060.92	6.92
>9,50,000 and <= 10,00,000	61,152	5,960.40	9.75
>10,00,000 and <=15,00,000	325,175	39,111.19	12.03
>15,00,000 and <= 20,00,000	122,651	21,063.38	17.17
>20,00,000 and <= 25,00,000	59,122	13,147.96	22.24
>25,00,000 and <= 50,00,000	91,200	30,962.58	33.95
>50,00,000 and <= 1,00,00,000	33,580	23,058.40	68.67
>1,00,00,000 and <=5,00,00,000	25,584	51,967.53	203.13
>5,00,00,000 and <=10,00,00,000	4,156	29,295.67	704.90
>10,00,00,000 and <=25,00,00,000	3,134	48,978.15	1,562.80
>25,00,00,000 and <=50,00,00,000	1,357	47,832.57	3,524.88
>50,00,00,000 and <=100,00,00,000	879	61,606.52	7,008.71
>100,00,00,000 and <=500,00,00,000	876	175,417.53	20,024.83
>500,00,00,000	189	366,437.55	193,882.30
<b>Total</b>	<b>79,712,145</b>	<b>1,463,001.37</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income.
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab.

## 1.8 All Taxpayers - Range of Interest Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	59,064,334	-	-
>0 and <=1,50,000	17,017,857	41,121.74	0.24
>150,000 and <= 2,00,000	716,685	12,440.29	1.74
>2,00,000 and <=2,50,000	549,359	12,341.37	2.25
>2,50,000 and <= 3,50,000	714,331	21,108.02	2.95
>3,50,000 and <= 4,00,000	246,243	9,211.44	3.74
>4,00,000 and <= 4,50,000	197,255	8,364.77	4.24
>4,50,000 and <= 5,00,000	164,886	7,822.95	4.74
>5,00,000 and <= 5,50,000	128,295	6,722.88	5.24
>5,50,000 and <= 9,50,000	496,103	35,109.59	7.08
>9,50,000 and <= 10,00,000	30,257	2,948.86	9.75
>10,00,000 and <=15,00,000	173,913	21,017.36	12.08
>15,00,000 and <= 20,00,000	71,795	12,341.42	17.19
>20,00,000 and <= 25,00,000	36,952	8,228.90	22.27
>25,00,000 and <= 50,00,000	60,838	20,740.25	34.09
>50,00,000 and <= 1,00,00,000	23,578	16,117.48	68.36
>1,00,00,000 and <=5,00,00,000	15,459	30,649.69	198.26
>5,00,00,000 and <=10,00,00,000	1,939	13,555.30	699.09
>10,00,00,000 and <=25,00,00,000	1,210	18,561.75	1,534.03
>25,00,00,000 and <=50,00,00,000	443	15,613.86	3,524.57
>50,00,00,000 and <=100,00,00,000	209	14,452.83	6,915.23
>100,00,00,000 and <=500,00,00,000	183	33,333.46	18,215.01
>500,00,00,000	21	18,955.78	90,265.62
<b>Total</b>	<b>79,712,145</b>	<b>380,759.99</b>	

### Notes

1. The Interest Income is already included in the Income from Other sources.
2. Interest Income is the Gross Interest Income in the "Income from Other Sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab.



### 1.9 All Taxpayers- Range of Total Loss Set off (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	75,888,108	-	-
>0 and <=1,50,000	2,233,835	12,532.22	0.56
>150,000 and <= 2,00,000	1,139,536	21,832.49	1.92
>2,00,000 and <=2,50,000	87,990	1,926.19	2.19
>2,50,000 and <= 3,50,000	75,708	2,233.19	2.95
>3,50,000 and <= 4,00,000	25,185	941.98	3.74
>4,00,000 and <= 4,50,000	21,253	901.68	4.24
>4,50,000 and <= 5,00,000	17,974	853.02	4.75
>5,00,000 and <= 5,50,000	14,934	782.86	5.24
>5,50,000 and <= 9,50,000	70,279	5,056.70	7.20
>9,50,000 and <= 10,00,000	5,357	522.24	9.75
>10,00,000 and <=15,00,000	35,968	4,396.42	12.22
>15,00,000 and <= 20,00,000	20,042	3,467.27	17.30
>20,00,000 and <= 25,00,000	12,158	2,715.06	22.33
>25,00,000 and <= 50,00,000	27,217	9,524.21	34.99
>50,00,000 and <= 1,00,00,000	15,520	10,820.08	69.72
>1,00,00,000 and <=5,00,00,000	15,021	31,814.10	211.80
>5,00,00,000 and <=10,00,00,000	2,613	18,333.59	701.63
>10,00,00,000 and <=25,00,00,000	1,839	28,596.91	1,555.03
>25,00,00,000 and <=50,00,00,000	729	25,292.76	3,469.51
>50,00,00,000 and <=100,00,00,000	391	27,030.02	6,913.05
>100,00,00,000 and <=500,00,00,000	389	80,677.55	20,739.73
>500,00,00,000	99	179,270.12	181,080.93
<b>Total</b>	<b>79,712,145</b>	<b>469,520.66</b>	

#### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab.

## 1.10 All Taxpayers - Range of Returned Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	1,826,286	-	-
>0 and <=1,50,000	4,356,965	30,164.38	0.69
>150,000 and <= 2,00,000	1,748,668	30,831.14	1.76
>2,00,000 and <=2,50,000	3,497,320	81,113.13	2.32
>2,50,000 and <= 3,50,000	7,163,769	217,834.94	3.04
>3,50,000 and <= 4,00,000	5,216,572	196,041.49	3.76
>4,00,000 and <= 4,50,000	8,157,742	347,821.70	4.26
>4,50,000 and <= 5,00,000	24,275,513	1,174,734.43	4.84
>5,00,000 and <= 5,50,000	2,485,697	130,232.92	5.24
>5,50,000 and <= 9,50,000	10,305,687	737,009.37	7.15
>9,50,000 and <= 10,00,000	795,872	77,606.61	9.75
>10,00,000 and <=15,00,000	4,304,111	521,219.19	12.11
>15,00,000 and <= 20,00,000	1,972,819	339,210.33	17.19
>20,00,000 and <= 25,00,000	1,026,375	228,547.67	22.27
>25,00,000 and <= 50,00,000	1,716,036	587,427.62	34.23
>50,00,000 and <= 1,00,00,000	527,580	364,281.56	69.05
>1,00,00,000 and <=5,00,00,000	278,537	532,840.74	191.30
>5,00,00,000 and <=10,00,00,000	25,675	178,438.51	694.99
>10,00,00,000 and <=25,00,00,000	16,612	256,484.80	1,543.97
>25,00,00,000 and <=50,00,00,000	6,393	223,567.44	3,497.07
>50,00,00,000 and <=100,00,00,000	3,606	251,545.05	6,975.74
>100,00,00,000 and <=500,00,00,000	3,402	698,699.70	20,537.91
>500,00,00,000	908	2,071,081.73	228,092.70
<b>Total</b>	<b>79,712,145</b>	<b>9,276,734.45</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e., "Sum of Returned Income" divided by total number of returns within the value range slab.

### 1.11 All Taxpayers - Range of Tax Payable (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	49,137,238	-	-
>0 and <=1,50,000	22,218,451	95,493.52	0.43
>150,000 and <= 2,00,000	1,562,590	27,116.36	1.74
>2,00,000 and <=2,50,000	1,094,658	24,486.44	2.24
>2,50,000 and <= 3,50,000	1,468,066	43,429.90	2.96
>3,50,000 and <= 4,00,000	512,248	19,164.76	3.74
>4,00,000 and <= 4,50,000	414,072	17,563.86	4.24
>4,50,000 and <= 5,00,000	343,397	16,288.67	4.74
>5,00,000 and <= 5,50,000	289,058	15,154.90	5.24
>5,50,000 and <= 9,50,000	1,283,027	91,846.07	7.16
>9,50,000 and <= 10,00,000	89,588	8,730.56	9.75
>10,00,000 and <=15,00,000	493,186	58,712.77	11.90
>15,00,000 and <= 20,00,000	223,143	38,939.38	17.45
>20,00,000 and <= 25,00,000	143,092	31,911.67	22.30
>25,00,000 and <= 50,00,000	246,249	84,237.89	34.21
>50,00,000 and <= 1,00,00,000	103,020	70,206.95	68.15
>1,00,00,000 and <=5,00,00,000	72,595	142,594.22	196.42
>5,00,00,000 and <=10,00,00,000	8,855	61,559.81	695.20
>10,00,00,000 and <=25,00,00,000	5,667	86,795.02	1,531.59
>25,00,00,000 and <=50,00,00,000	1,990	69,600.13	3,497.49
>50,00,00,000 and <=100,00,00,000	972	67,780.51	6,973.30
>100,00,00,000 and <=500,00,00,000	830	168,361.37	20,284.50
>500,00,00,000	153	295,176.33	192,925.71
<b>Total</b>	<b>79,712,145</b>	<b>1,535,151.09</b>	

#### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **2. Income Tax Returns – Individuals**

## 2.1 Individual– Range of Gross Total Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	214,914	-	-
>0 and <=1,50,000	3,194,597	22,778.25	0.71
>150,000 and <= 2,00,000	1,369,529	24,130.04	1.76
>2,00,000 and <=2,50,000	2,657,722	61,683.18	2.32
>2,50,000 and <= 3,50,000	5,644,045	171,210.33	3.03
>3,50,000 and <= 4,00,000	3,953,743	148,462.23	3.75
>4,00,000 and <= 4,50,000	5,932,002	252,624.35	4.26
>4,50,000 and <= 5,00,000	12,511,491	601,690.39	4.81
>5,00,000 and <= 5,50,000	6,086,356	317,589.36	5.22
>5,50,000 and <= 9,50,000	20,402,971	1,425,500.73	6.99
>9,50,000 and <= 10,00,000	1,060,450	103,357.74	9.75
>10,00,000 and <=15,00,000	6,228,002	750,684.74	12.05
>15,00,000 and <= 20,00,000	2,427,058	416,574.89	17.16
>20,00,000 and <= 25,00,000	1,192,990	265,393.32	22.25
>25,00,000 and <= 50,00,000	1,843,287	624,315.92	33.87
>50,00,000 and <= 1,00,00,000	514,814	347,526.64	67.51
>1,00,00,000 and <=5,00,00,000	210,693	374,365.07	177.68
>5,00,00,000 and <=10,00,00,000	10,386	70,580.75	679.58
>10,00,00,000 and <=25,00,00,000	4,438	65,981.99	1,486.75
>25,00,00,000 and <=50,00,00,000	1,077	36,896.84	3,425.89
>50,00,00,000 and <=100,00,00,000	436	30,259.60	6,940.28
>100,00,00,000 and <=500,00,00,000	262	48,062.78	18,344.57
>500,00,00,000	23	18,319.71	79,650.91
<b>Total</b>	<b>75,461,286</b>	<b>6,177,988.85</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

## 2.2 Individual- Range of Salary Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	37,496,482	-	-
>0 and <=1,50,000	2,312,578	20,982.66	0.91
>150,000 and <= 2,00,000	1,438,185	25,827.58	1.80
>2,00,000 and <=2,50,000	1,612,830	37,176.67	2.31
>2,50,000 and <= 3,50,000	3,036,380	92,043.47	3.03
>3,50,000 and <= 4,00,000	1,663,733	62,501.63	3.76
>4,00,000 and <= 4,50,000	1,876,799	80,061.05	4.27
>4,50,000 and <= 5,00,000	1,784,919	85,067.98	4.77
>5,00,000 and <= 5,50,000	1,712,549	90,227.17	5.27
>5,50,000 and <= 9,50,000	11,979,721	867,311.76	7.24
>9,50,000 and <= 10,00,000	827,163	80,619.21	9.75
>10,00,000 and <=15,00,000	5,049,668	608,260.79	12.05
>15,00,000 and <= 20,00,000	1,912,314	328,180.29	17.16
>20,00,000 and <= 25,00,000	924,555	205,771.92	22.26
>25,00,000 and <= 50,00,000	1,381,282	463,930.78	33.59
>50,00,000 and <= 1,00,00,000	334,110	223,993.48	67.04
>1,00,00,000 and <=5,00,00,000	112,685	191,708.07	170.13
>5,00,00,000 and <=10,00,00,000	3,756	25,418.26	676.74
>10,00,00,000 and <=25,00,00,000	1,260	18,330.07	1,454.77
>25,00,00,000 and <=50,00,00,000	230	7,868.45	3,421.07
>50,00,00,000 and <=100,00,00,000	68	4,562.60	6,709.71
>100,00,00,000 and <=500,00,00,000	19	3,372.61	17,750.58
>500,00,00,000	-	-	-
<b>Total</b>	<b>75,461,286</b>	<b>3,523,216.50</b>	

### Notes

1. Salary Income is the income under the head "Salaries" as computed in the return of income
2. The "Sum of Salary Income" is the sum of Salary Income of all returns within the value range slab.
3. The "Average Salary Income" is the average Salary Income within the value range slab i.e., "Sum of Salary Income" divided by total number of returns within the value range slab.

## 2.3 Individual-Range of House Property Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	5,969,685	-77,808.70	-1.30
= 0	64,601,734	-	-
>0 and <=1,50,000	2,308,962	18,289.20	0.79
>150,000 and <= 2,00,000	589,610	10,147.31	1.72
>2,00,000 and <=2,50,000	407,554	9,045.33	2.22
>2,50,000 and <= 3,50,000	576,822	16,964.63	2.94
>3,50,000 and <= 4,00,000	164,503	6,158.50	3.74
>4,00,000 and <= 4,50,000	151,788	6,417.98	4.23
>4,50,000 and <= 5,00,000	118,797	5,643.06	4.75
>5,00,000 and <= 5,50,000	84,772	4,430.60	5.23
>5,50,000 and <= 9,50,000	281,282	19,800.74	7.04
>9,50,000 and <= 10,00,000	15,795	1,539.24	9.75
>10,00,000 and <=15,00,000	95,076	11,438.59	12.03
>15,00,000 and <= 20,00,000	32,133	5,525.56	17.20
>20,00,000 and <= 25,00,000	17,738	3,947.61	22.26
>25,00,000 and <= 50,00,000	30,290	10,318.66	34.07
>50,00,000 and <= 1,00,00,000	10,378	7,046.83	67.90
>1,00,00,000 and <=5,00,00,000	4,226	7,095.84	167.91
>5,00,00,000 and <=10,00,00,000	106	694.63	655.31
>10,00,00,000 and <=25,00,00,000	32	468.23	1,463.22
>25,00,00,000 and <=50,00,00,000	3	105.61	3,520.33
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>75,461,286</b>	<b>67,269.45</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e., "Sum of House Property Income" divided by total number of returns within the value range slab

## 2.4 Individual-Range of Business Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	42,921,766	-	-
>0 and <=1,50,000	2,961,470	21,551.38	0.73
>150,000 and <= 2,00,000	1,111,171	19,564.98	1.76
>2,00,000 and <=2,50,000	1,963,041	45,382.05	2.31
>2,50,000 and <= 3,50,000	3,678,096	111,729.78	3.04
>3,50,000 and <= 4,00,000	2,568,396	96,535.86	3.76
>4,00,000 and <= 4,50,000	3,769,597	160,360.50	4.25
>4,50,000 and <= 5,00,000	7,949,595	382,011.16	4.81
>5,00,000 and <= 5,50,000	2,232,022	116,799.99	5.23
>5,50,000 and <= 9,50,000	4,664,489	312,187.42	6.69
>9,50,000 and <= 10,00,000	158,957	15,508.47	9.76
>10,00,000 and <=15,00,000	736,859	88,600.92	12.02
>15,00,000 and <= 20,00,000	274,470	47,123.21	17.17
>20,00,000 and <= 25,00,000	144,501	32,306.55	22.36
>25,00,000 and <= 50,00,000	215,889	74,530.19	34.52
>50,00,000 and <= 1,00,00,000	73,961	51,085.15	69.07
>1,00,00,000 and <=5,00,00,000	34,651	62,473.54	180.29
>5,00,00,000 and <=10,00,00,000	1,582	10,760.31	680.17
>10,00,00,000 and <=25,00,00,000	571	8,419.63	1,474.54
>25,00,00,000 and <=50,00,00,000	145	4,910.02	3,386.22
>50,00,00,000 and <=100,00,00,000	41	2,913.50	7,106.10
>100,00,00,000 and <=500,00,00,000	16	2,990.89	18,693.06
>500,00,00,000	-	-	-
<b>Total</b>	<b>75,461,286</b>	<b>1,667,745.50</b>	

### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income.
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab.



## 2.5 Individual- Range of Long Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	71,632,552	-	-
>0 and <=1,50,000	2,834,763	10,216.06	0.36
>150,000 and <= 2,00,000	162,058	2,809.82	1.73
>2,00,000 and <=2,50,000	114,727	2,567.70	2.24
>2,50,000 and <= 3,50,000	154,498	4,574.40	2.96
>3,50,000 and <= 4,00,000	53,415	1,997.47	3.74
>4,00,000 and <= 4,50,000	42,568	1,805.47	4.24
>4,50,000 and <= 5,00,000	35,715	1,695.14	4.75
>5,00,000 and <= 5,50,000	29,054	1,523.69	5.24
>5,50,000 and <= 9,50,000	137,465	9,910.15	7.21
>9,50,000 and <= 10,00,000	10,789	1,051.52	9.75
>10,00,000 and <=15,00,000	73,082	8,936.79	12.23
>15,00,000 and <= 20,00,000	40,816	7,061.63	17.30
>20,00,000 and <= 25,00,000	26,117	5,834.22	22.34
>25,00,000 and <= 50,00,000	57,418	20,051.27	34.92
>50,00,000 and <= 1,00,00,000	28,944	20,164.66	69.67
>1,00,00,000 and <=5,00,00,000	22,496	44,877.96	199.49
>5,00,00,000 and <=10,00,00,000	2,552	17,704.00	693.73
>10,00,00,000 and <=25,00,00,000	1,439	21,804.64	1,515.26
>25,00,00,000 and <=50,00,00,000	439	15,022.13	3,421.90
>50,00,00,000 and <=100,00,00,000	221	15,620.52	7,068.11
>100,00,00,000 and <=500,00,00,000	144	27,623.65	19,183.09
>500,00,00,000	14	11,504.17	82,172.64
<b>Total</b>	<b>75,461,286</b>	<b>254,357.06</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 2.6 Individual-Range of Short Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	70,884,883	-	-
>0 and <=1,50,000	4,187,517	8,543.18	0.20
>150,000 and <= 2,00,000	92,279	1,597.73	1.73
>2,00,000 and <=2,50,000	59,367	1,327.25	2.24
>2,50,000 and <= 3,50,000	71,625	2,111.60	2.95
>3,50,000 and <= 4,00,000	22,902	856.78	3.74
>4,00,000 and <= 4,50,000	17,556	744.85	4.24
>4,50,000 and <= 5,00,000	14,731	699.68	4.75
>5,00,000 and <= 5,50,000	11,246	589.59	5.24
>5,50,000 and <= 9,50,000	46,358	3,301.52	7.12
>9,50,000 and <= 10,00,000	3,147	306.86	9.75
>10,00,000 and <=15,00,000	18,788	2,279.62	12.13
>15,00,000 and <= 20,00,000	8,969	1,544.33	17.22
>20,00,000 and <= 25,00,000	5,003	1,116.53	22.32
>25,00,000 and <= 50,00,000	9,496	3,276.08	34.50
>50,00,000 and <= 1,00,00,000	4,116	2,859.46	69.47
>1,00,00,000 and <=5,00,00,000	2,917	5,727.19	196.34
>5,00,00,000 and <=10,00,00,000	246	1,670.84	679.20
>10,00,00,000 and <=25,00,00,000	95	1,390.49	1,463.67
>25,00,00,000 and <=50,00,00,000	25	832.90	3,331.60
>50,00,00,000 and <=100,00,00,000	10	676.69	6,766.90
>100,00,00,000 and <=500,00,00,000	9	1,454.95	16,166.11
>500,00,00,000	1	880.41	-
<b>Total</b>	<b>75,461,286</b>	<b>43,788.53</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

## 2.7 Individual- Range of Other Sources Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	8,537,282	-	-
>0 and <=1,50,000	54,595,110	125,611.51	0.23
>150,000 and <= 2,00,000	2,465,358	42,836.00	1.74
>2,00,000 and <=2,50,000	2,014,925	45,406.51	2.25
>2,50,000 and <= 3,50,000	2,767,349	81,864.61	2.96
>3,50,000 and <= 4,00,000	1,018,856	38,091.35	3.74
>4,00,000 and <= 4,50,000	874,154	37,068.79	4.24
>4,50,000 and <= 5,00,000	1,000,509	47,756.73	4.77
>5,00,000 and <= 5,50,000	455,231	23,762.77	5.22
>5,50,000 and <= 9,50,000	1,136,611	78,472.95	6.90
>9,50,000 and <= 10,00,000	53,292	5,193.71	9.75
>10,00,000 and <=15,00,000	281,305	33,804.54	12.02
>15,00,000 and <= 20,00,000	103,858	17,829.16	17.17
>20,00,000 and <= 25,00,000	49,229	10,943.96	22.23
>25,00,000 and <= 50,00,000	71,739	24,171.47	33.69
>50,00,000 and <= 1,00,00,000	22,670	15,382.89	67.86
>1,00,00,000 and <=5,00,00,000	12,208	22,346.81	183.05
>5,00,00,000 and <=10,00,00,000	923	6,324.19	685.18
>10,00,00,000 and <=25,00,00,000	459	6,735.08	1,467.34
>25,00,00,000 and <=50,00,00,000	114	3,999.49	3,508.32
>50,00,00,000 and <=100,00,00,000	63	4,343.25	6,894.05
>100,00,00,000 and <=500,00,00,000	36	6,077.60	16,882.22
>500,00,00,000	5	3,147.13	62,942.60
<b>Total</b>	<b>75,461,286</b>	<b>681,170.50</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

## 2.8 Individual- Range of Interest Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	56,318,873	-1.34	-0.00
>0 and <=1,50,000	16,057,050	38,218.84	0.24
>150,000 and <= 2,00,000	642,858	11,153.10	1.73
>2,00,000 and <=2,50,000	463,472	10,377.18	2.24
>2,50,000 and <= 3,50,000	618,702	18,290.98	2.96
>3,50,000 and <= 4,00,000	211,994	7,928.89	3.74
>4,00,000 and <= 4,50,000	168,786	7,157.06	4.24
>4,50,000 and <= 5,00,000	140,398	6,660.05	4.74
>5,00,000 and <= 5,50,000	108,854	5,704.05	5.24
>5,50,000 and <= 9,50,000	414,511	29,289.41	7.07
>9,50,000 and <= 10,00,000	24,622	2,399.65	9.75
>10,00,000 and <=15,00,000	139,781	16,878.18	12.07
>15,00,000 and <= 20,00,000	56,629	9,730.08	17.18
>20,00,000 and <= 25,00,000	28,575	6,363.60	22.27
>25,00,000 and <= 50,00,000	44,472	15,051.48	33.84
>50,00,000 and <= 1,00,00,000	14,771	9,964.93	67.46
>1,00,00,000 and <=5,00,00,000	6,495	11,456.41	176.39
>5,00,00,000 and <=10,00,00,000	305	2,059.26	675.17
>10,00,00,000 and <=25,00,00,000	109	1,501.42	1,377.45
>25,00,00,000 and <=50,00,00,000	19	684.69	3,603.63
>50,00,00,000 and <=100,00,00,000	8	531.84	6,648.00
>100,00,00,000 and <=500,00,00,000	2	360.11	18,005.50
>500,00,00,000			-
<b>Total</b>	<b>75,461,286</b>	<b>211,759.87</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e., "Sum of Interest Income" divided by total number of returns within the value range slab.

## 2.9 Individual-Range of Total Loss Set off (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	72,131,864	-	-
>0 and <=1,50,000	1,948,392	11,511.98	0.59
>150,000 and <= 2,00,000	1,117,667	21,451.14	1.92
>2,00,000 and <=2,50,000	72,062	1,569.64	2.18
>2,50,000 and <= 3,50,000	52,432	1,542.35	2.94
>3,50,000 and <= 4,00,000	16,555	618.91	3.74
>4,00,000 and <= 4,50,000	13,478	571.67	4.24
>4,50,000 and <= 5,00,000	11,316	537.05	4.75
>5,00,000 and <= 5,50,000	9,095	476.64	5.24
>5,50,000 and <= 9,50,000	39,355	2,813.32	7.15
>9,50,000 and <= 10,00,000	2,727	265.88	9.75
>10,00,000 and <=15,00,000	17,257	2,100.58	12.17
>15,00,000 and <= 20,00,000	8,584	1,483.82	17.29
>20,00,000 and <= 25,00,000	4,789	1,066.77	22.28
>25,00,000 and <= 50,00,000	9,212	3,173.67	34.45
>50,00,000 and <= 1,00,00,000	3,894	2,673.51	68.66
>1,00,00,000 and <=5,00,00,000	2,298	4,345.41	189.10
>5,00,00,000 and <=10,00,00,000	201	1,365.19	679.20
>10,00,00,000 and <=25,00,00,000	78	1,178.19	1,510.50
>25,00,00,000 and <=50,00,00,000	21	721.35	3,435.00
>50,00,00,000 and <=100,00,00,000	8	555.75	6,946.88
>100,00,00,000 and <=500,00,00,000	1	137.98	13,798.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>75,461,286</b>	<b>60,160.80</b>	

### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

## 2.10 Individual- Range of Returned Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	490,408	-	-
>0 and <=1,50,000	3,454,819	25,703.00	0.74
>150,000 and <= 2,00,000	1,605,514	28,325.26	1.76
>2,00,000 and <=2,50,000	3,039,090	70,248.67	2.31
>2,50,000 and <= 3,50,000	6,903,267	210,156.62	3.04
>3,50,000 and <= 4,00,000	5,128,266	192,736.88	3.76
>4,00,000 and <= 4,50,000	8,073,969	344,262.03	4.26
>4,50,000 and <= 5,00,000	24,180,972	1,170,209.54	4.84
>5,00,000 and <= 5,50,000	2,425,120	127,064.47	5.24
>5,50,000 and <= 9,50,000	10,057,306	719,116.02	7.15
>9,50,000 and <= 10,00,000	772,936	75,368.76	9.75
>10,00,000 and <=15,00,000	4,165,166	504,296.08	12.11
>15,00,000 and <= 20,00,000	1,900,079	326,652.18	17.19
>20,00,000 and <= 25,00,000	981,591	218,544.72	22.26
>25,00,000 and <= 50,00,000	1,610,556	550,099.88	34.16
>50,00,000 and <= 1,00,00,000	455,589	312,451.21	68.58
>1,00,00,000 and <=5,00,00,000	200,276	360,105.47	179.80
>5,00,00,000 and <=10,00,00,000	10,195	69,443.43	681.15
>10,00,00,000 and <=25,00,00,000	4,378	65,030.45	1,485.39
>25,00,00,000 and <=50,00,00,000	1,074	36,771.91	3,423.83
>50,00,00,000 and <=100,00,00,000	430	29,879.02	6,948.61
>100,00,00,000 and <=500,00,00,000	262	47,762.83	18,230.09
>500,00,00,000	23	18,285.30	79,501.30
<b>Total</b>	<b>75,461,286</b>	<b>5,502,513.73</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

## 2.11 Individual- Range of Tax Payable (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Tax Payable (In Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	47,299,925	-	-
>0 and <=1,50,000	20,490,677	90,358.45	0.44
>150,000 and <= 2,00,000	1,474,753	25,590.99	1.74
>2,00,000 and <=2,50,000	1,031,097	23,064.66	2.24
>2,50,000 and <= 3,50,000	1,379,083	40,791.33	2.96
>3,50,000 and <= 4,00,000	479,689	17,946.43	3.74
>4,00,000 and <= 4,50,000	387,558	16,439.13	4.24
>4,50,000 and <= 5,00,000	320,679	15,210.52	4.74
>5,00,000 and <= 5,50,000	269,383	14,123.50	5.24
>5,50,000 and <= 9,50,000	1,187,307	84,919.07	7.15
>9,50,000 and <= 10,00,000	81,817	7,973.01	9.74
>10,00,000 and <=15,00,000	438,663	52,044.08	11.86
>15,00,000 and <= 20,00,000	191,657	33,490.48	17.47
>20,00,000 and <= 25,00,000	121,481	27,076.29	22.29
>25,00,000 and <= 50,00,000	197,271	67,161.44	34.05
>50,00,000 and <= 1,00,00,000	70,357	47,271.78	67.19
>1,00,00,000 and <=5,00,00,000	36,272	65,141.17	179.59
>5,00,00,000 and <=10,00,00,000	2,267	15,329.74	676.21
>10,00,00,000 and <=25,00,00,000	1,029	15,360.44	1,492.75
>25,00,00,000 and <=50,00,00,000	217	7,470.39	3,442.58
>50,00,00,000 and <=100,00,00,000	68	4,677.29	6,878.37
>100,00,00,000 and <=500,00,00,000	36	5,910.41	16,417.81
>500,00,00,000	-	-	-
<b>Total</b>	<b>75,461,286</b>	<b>677,350.60</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid (advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e., "Sum of Tax Payable" divided by total number of returns within the value range slab.

### **3. Income Tax Returns - HUF**



### 3.1 HUF– Gross Total Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	14,998	-	-
>0 and <=1,50,000	1,72,290	1,024.59	0.59
>150,000 and <= 2,00,000	58,633	1,034.81	1.76
>2,00,000 and <=2,50,000	3,08,162	7,350.48	2.39
>2,50,000 and <= 3,50,000	2,05,679	5,889.45	2.86
>3,50,000 and <= 4,00,000	65,422	2,460.84	3.76
>4,00,000 and <= 4,50,000	59,289	2,510.25	4.23
>4,50,000 and <= 5,00,000	59,738	2,855.98	4.78
>5,00,000 and <= 5,50,000	42,787	2,233.60	5.22
>5,50,000 and <= 9,50,000	1,60,771	11,387.99	7.08
>9,50,000 and <= 10,00,000	12,225	1,193.06	9.76
>10,00,000 and <=15,00,000	64,342	7,740.57	12.03
>15,00,000 and <= 20,00,000	23,084	3,955.68	17.14
>20,00,000 and <= 25,00,000	9,914	2,199.76	22.19
>25,00,000 and <= 50,00,000	14,665	5,032.83	34.32
>50,00,000 and <= 1,00,00,000	4,116	2,837.02	68.93
>1,00,00,000 and <=5,00,00,000	2,180	4,046.52	185.62
>5,00,00,000 and <=10,00,00,000	118	800.06	678.02
>10,00,00,000 and <=25,00,00,000	69	1,030.71	1,493.78
>25,00,00,000 and <=50,00,00,000	12	411.71	3,430.92
>50,00,00,000 and <=100,00,00,000	8	591.28	7,391.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,78,502</b>	<b>66,587.19</b>	

#### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

### 3.2 HUF- Range of House Property Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	178	-1.99	-1.12
= 0	11,27,550	-	-
>0 and <=1,50,000	53,901	438.90	0.81
>150,000 and <= 2,00,000	17,157	295.32	1.72
>2,00,000 and <=2,50,000	16,282	368.48	2.26
>2,50,000 and <= 3,50,000	18,139	535.84	2.95
>3,50,000 and <= 4,00,000	5,959	223.36	3.75
>4,00,000 and <= 4,50,000	5,561	235.35	4.23
>4,50,000 and <= 5,00,000	3,937	186.68	4.74
>5,00,000 and <= 5,50,000	3,632	189.83	5.23
>5,50,000 and <= 9,50,000	14,951	1,067.82	7.14
>9,50,000 and <= 10,00,000	881	85.92	9.75
>10,00,000 and <=15,00,000	5,837	699.26	11.98
>15,00,000 and <= 20,00,000	1,585	271.31	17.12
>20,00,000 and <= 25,00,000	841	187.71	22.32
>25,00,000 and <= 50,00,000	1,417	478.74	33.79
>50,00,000 and <= 1,00,00,000	477	319.65	67.01
>1,00,00,000 and <=5,00,00,000	197	352.00	178.68
>5,00,00,000 and <=10,00,00,000	11	69.64	633.09
>10,00,00,000 and <=25,00,00,000	7	88.86	1,269.43
>25,00,00,000 and <=50,00,00,000	2	67.68	3,384.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,78,502</b>	<b>6,160.36</b>	

#### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward to future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab.

### 3.3 HUF- Range of Business Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	7,13,832	-	-
>0 and <=1,50,000	84,964	705.99	0.83
>150,000 and <= 2,00,000	47,963	848.23	1.77
>2,00,000 and <=2,50,000	1,75,841	4,150.68	2.36
>2,50,000 and <= 3,50,000	73,581	2,173.88	2.95
>3,50,000 and <= 4,00,000	28,955	1,088.82	3.76
>4,00,000 and <= 4,50,000	23,086	981.15	4.25
>4,50,000 and <= 5,00,000	24,726	1,182.49	4.78
>5,00,000 and <= 5,50,000	14,127	739.00	5.23
>5,50,000 and <= 9,50,000	53,078	3,760.93	7.09
>9,50,000 and <= 10,00,000	4,355	425.33	9.77
>10,00,000 and <=15,00,000	18,062	2,166.44	11.99
>15,00,000 and <= 20,00,000	6,576	1,128.11	17.15
>20,00,000 and <= 25,00,000	2,591	576.22	22.24
>25,00,000 and <= 50,00,000	4,584	1,583.96	34.55
>50,00,000 and <= 1,00,00,000	1,438	1,001.21	69.63
>1,00,00,000 and <=5,00,00,000	702	1,265.37	180.25
>5,00,00,000 and <=10,00,00,000	26	171.20	658.46
>10,00,00,000 and <=25,00,00,000	12	185.08	1,542.33
>25,00,00,000 and <=50,00,00,000	2	62.30	3,115.00
>50,00,00,000 and <=100,00,00,000	1	80.87	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,78,502</b>	<b>24,277.26</b>	

#### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab.

### 3.4 HUF- Range of Long Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Long-Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	11,84,748	-	-
>0 and <=1,50,000	62,469	296.52	0.47
>150,000 and <= 2,00,000	5,108	88.77	1.74
>2,00,000 and <=2,50,000	3,778	84.58	2.24
>2,50,000 and <= 3,50,000	4,903	145.31	2.96
>3,50,000 and <= 4,00,000	1,695	63.37	3.74
>4,00,000 and <= 4,50,000	1,329	56.46	4.25
>4,50,000 and <= 5,00,000	1,141	54.14	4.74
>5,00,000 and <= 5,50,000	971	50.99	5.25
>5,50,000 and <= 9,50,000	4,403	317.11	7.20
>9,50,000 and <= 10,00,000	309	30.12	9.75
>10,00,000 and <=15,00,000	2,304	283.07	12.29
>15,00,000 and <= 20,00,000	1,220	211.74	17.36
>20,00,000 and <= 25,00,000	815	181.56	22.28
>25,00,000 and <= 50,00,000	1,725	599.48	34.75
>50,00,000 and <= 1,00,00,000	836	580.20	69.40
>1,00,00,000 and <=5,00,00,000	640	1,275.15	199.24
>5,00,00,000 and <=10,00,00,000	66	465.10	704.70
>10,00,00,000 and <=25,00,00,000	30	456.00	1,520.00
>25,00,00,000 and <=50,00,00,000	5	177.48	3,549.60
>50,00,00,000 and <=100,00,00,000	7	511.98	7,314.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,78,502</b>	<b>5,929.13</b>	

#### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

### 3.5 HUF- Range of Short Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	11,79,739	-	-
>0 and <=1,50,000	81,625	250.64	0.31
>150,000 and <= 2,00,000	3,865	67.01	1.73
>2,00,000 and <=2,50,000	2,844	64.04	2.25
>2,50,000 and <= 3,50,000	2,984	87.70	2.94
>3,50,000 and <= 4,00,000	950	35.46	3.73
>4,00,000 and <= 4,50,000	751	31.88	4.25
>4,50,000 and <= 5,00,000	600	28.44	4.74
>5,00,000 and <= 5,50,000	490	25.67	5.24
>5,50,000 and <= 9,50,000	2,135	151.83	7.11
>9,50,000 and <= 10,00,000	165	16.09	9.75
>10,00,000 and <=15,00,000	874	106.89	12.23
>15,00,000 and <= 20,00,000	452	78.43	17.35
>20,00,000 and <= 25,00,000	246	54.79	22.27
>25,00,000 and <= 50,00,000	431	149.10	34.59
>50,00,000 and <= 1,00,00,000	204	140.53	68.89
>1,00,00,000 and <=5,00,00,000	137	264.16	192.82
>5,00,00,000 and <=10,00,00,000	9	55.92	621.33
>10,00,00,000 and <=25,00,00,000	1	15.34	1,534.00
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,78,502</b>	<b>1,623.92</b>	

#### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

### 3.6 HUF- Range of Other Sources Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	1,05,004	-	-
>0 and <=1,50,000	5,99,612	2,204.62	0.37
>150,000 and <= 2,00,000	71,239	1,246.49	1.75
>2,00,000 and <=2,50,000	1,44,277	3,371.06	2.34
>2,50,000 and <= 3,50,000	1,11,127	3,226.66	2.90
>3,50,000 and <= 4,00,000	37,113	1,391.99	3.75
>4,00,000 and <= 4,50,000	30,995	1,312.75	4.24
>4,50,000 and <= 5,00,000	28,555	1,360.57	4.76
>5,00,000 and <= 5,50,000	21,191	1,107.57	5.23
>5,50,000 and <= 9,50,000	77,856	5,495.90	7.06
>9,50,000 and <= 10,00,000	5,415	528.24	9.76
>10,00,000 and <=15,00,000	27,863	3,344.87	12.00
>15,00,000 and <= 20,00,000	9,270	1,584.86	17.10
>20,00,000 and <= 25,00,000	3,570	791.04	22.16
>25,00,000 and <= 50,00,000	4,231	1,413.81	33.42
>50,00,000 and <= 1,00,00,000	840	566.85	67.48
>1,00,00,000 and <=5,00,00,000	326	572.07	175.48
>5,00,00,000 and <=10,00,00,000	8	59.10	738.75
>10,00,00,000 and <=25,00,00,000	8	117.28	1,466.00
>25,00,00,000 and <=50,00,00,000	2	56.38	2,819.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,78,502</b>	<b>29,752.11</b>	

#### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab.

### 3.7 HUF- Range of Interest Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	3,98,486	-	-
>0 and <=1,50,000	5,19,365	1,655.42	0.32
>150,000 and <= 2,00,000	50,331	879.57	1.75
>2,00,000 and <=2,50,000	67,109	1,542.22	2.30
>2,50,000 and <= 3,50,000	71,298	2,096.84	2.94
>3,50,000 and <= 4,00,000	25,503	955.10	3.75
>4,00,000 and <= 4,50,000	20,948	888.58	4.24
>4,50,000 and <= 5,00,000	18,163	862.77	4.75
>5,00,000 and <= 5,50,000	14,060	736.50	5.24
>5,50,000 and <= 9,50,000	55,400	3,926.50	7.09
>9,50,000 and <= 10,00,000	3,542	345.21	9.75
>10,00,000 and <=15,00,000	19,931	2,401.39	12.05
>15,00,000 and <= 20,00,000	6,780	1,159.87	17.11
>20,00,000 and <= 25,00,000	2,884	639.44	22.17
>25,00,000 and <= 50,00,000	3,668	1,230.06	33.53
>50,00,000 and <= 1,00,00,000	818	548.92	67.11
>1,00,00,000 and <=5,00,00,000	210	338.27	161.08
>5,00,00,000 and <=10,00,00,000	3	18.80	626.67
>10,00,00,000 and <=25,00,00,000	2	34.32	1,716.00
>25,00,00,000 and <=50,00,00,000	1	25.66	2,566.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,78,502</b>	<b>20,285.44</b>	

#### Notes

1. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
2. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
3. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab.

### 3.8 HUF- Range of Total Loss Set off (AY 2023-24)

Range (in INR)	No. of Returns	Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	12,41,211	-	-
>0 and <=1,50,000	26,631	94.50	0.35
>150,000 and <= 2,00,000	2,189	38.82	1.77
>2,00,000 and <=2,50,000	1,309	29.33	2.24
>2,50,000 and <= 3,50,000	1,692	50.15	2.96
>3,50,000 and <= 4,00,000	543	20.35	3.75
>4,00,000 and <= 4,50,000	521	22.13	4.25
>4,50,000 and <= 5,00,000	438	20.77	4.74
>5,00,000 and <= 5,50,000	349	18.29	5.24
>5,50,000 and <= 9,50,000	1,565	111.85	7.15
>9,50,000 and <= 10,00,000	133	12.94	9.73
>10,00,000 and <=15,00,000	710	87.17	12.28
>15,00,000 and <= 20,00,000	363	62.68	17.27
>20,00,000 and <= 25,00,000	205	45.57	22.23
>25,00,000 and <= 50,00,000	383	131.04	34.21
>50,00,000 and <= 1,00,00,000	150	103.80	69.20
>1,00,00,000 and <=5,00,00,000	99	191.22	193.15
>5,00,00,000 and <=10,00,00,000	8	57.05	713.13
>10,00,00,000 and <=25,00,00,000	1	12.67	1,267.00
>25,00,00,000 and <=50,00,00,000	2	58.17	2,908.50
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,78,502</b>	<b>1,168.50</b>	

#### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab



### 3.9 HUF- Range of Returned Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	45,305	-	-
>0 and <=1,50,000	1,54,326	1,085.22	0.70
>150,000 and <= 2,00,000	65,700	1,162.17	1.77
>2,00,000 and <=2,50,000	3,90,714	9,340.13	2.39
>2,50,000 and <= 3,50,000	1,69,353	4,977.10	2.94
>3,50,000 and <= 4,00,000	54,413	2,036.08	3.74
>4,00,000 and <= 4,50,000	52,873	2,249.36	4.25
>4,50,000 and <= 5,00,000	66,662	3,200.32	4.80
>5,00,000 and <= 5,50,000	36,846	1,924.76	5.22
>5,50,000 and <= 9,50,000	1,22,088	8,697.57	7.12
>9,50,000 and <= 10,00,000	11,480	1,121.35	9.77
>10,00,000 and <=15,00,000	56,768	6,852.20	12.07
>15,00,000 and <= 20,00,000	21,918	3,756.35	17.14
>20,00,000 and <= 25,00,000	9,462	2,101.38	22.21
>25,00,000 and <= 50,00,000	14,360	4,963.07	34.56
>50,00,000 and <= 1,00,00,000	3,892	2,722.96	69.96
>1,00,00,000 and <=5,00,00,000	2,136	3,985.49	186.59
>5,00,00,000 and <=10,00,00,000	117	793.91	678.56
>10,00,00,000 and <=25,00,00,000	69	1,026.96	1,488.35
>25,00,00,000 and <=50,00,00,000	12	410.16	3,418.00
>50,00,00,000 and <=100,00,00,000	8	591.15	7,389.38
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,78,502</b>	<b>62,997.69</b>	

#### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

### 3.10 HUF- Range of Tax Payable (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	6,59,131	-	-
>0 and <=1,50,000	5,46,395	1,417.76	0.26
>150,000 and <= 2,00,000	17,384	302.32	1.74
>2,00,000 and <=2,50,000	10,875	242.69	2.23
>2,50,000 and <= 3,50,000	13,515	399.86	2.96
>3,50,000 and <= 4,00,000	4,494	167.96	3.74
>4,00,000 and <= 4,50,000	3,276	139.03	4.24
>4,50,000 and <= 5,00,000	2,653	125.76	4.74
>5,00,000 and <= 5,50,000	2,156	113.02	5.24
>5,50,000 and <= 9,50,000	9,108	649.67	7.13
>9,50,000 and <= 10,00,000	621	60.52	9.75
>10,00,000 and <=15,00,000	3,691	441.53	11.96
>15,00,000 and <= 20,00,000	1,433	249.91	17.44
>20,00,000 and <= 25,00,000	941	209.97	22.31
>25,00,000 and <= 50,00,000	1,752	598.14	34.14
>50,00,000 and <= 1,00,00,000	678	461.77	68.11
>1,00,00,000 and <=5,00,00,000	356	625.42	175.68
>5,00,00,000 and <=10,00,00,000	28	188.44	673.00
>10,00,00,000 and <=25,00,00,000	14	212.84	1,520.29
>25,00,00,000 and <=50,00,00,000	1	34.87	3,487.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>12,78,502</b>	<b>6,641.48</b>	

#### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess & interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **4. Income Tax Returns - Firms**

## 4.1 Firm – Gross Total Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	5,01,048	-	-
>0 and <=1,50,000	5,30,169	2,423.26	0.46
>150,000 and <= 2,00,000	53,848	932.82	1.73
>2,00,000 and <=2,50,000	40,781	912.15	2.24
>2,50,000 and <= 3,50,000	61,229	1,819.50	2.97
>3,50,000 and <= 4,00,000	22,806	853.29	3.74
>4,00,000 and <= 4,50,000	20,684	876.79	4.24
>4,50,000 and <= 5,00,000	18,318	869.62	4.75
>5,00,000 and <= 5,50,000	15,862	831.26	5.24
>5,50,000 and <= 9,50,000	83,140	6,041.32	7.27
>9,50,000 and <= 10,00,000	7,301	711.47	9.74
>10,00,000 and <=15,00,000	51,020	6,237.90	12.23
>15,00,000 and <= 20,00,000	30,196	5,224.00	17.30
>20,00,000 and <= 25,00,000	20,314	4,543.21	22.36
>25,00,000 and <= 50,00,000	48,722	17,199.50	35.30
>50,00,000 and <= 1,00,00,000	32,835	23,792.87	72.46
>1,00,00,000 and <=5,00,00,000	25,923	54,526.18	210.34
>5,00,00,000 and <=10,00,00,000	3,739	26,018.87	695.88
>10,00,00,000 and <=25,00,00,000	2,199	33,760.34	1,535.26
>25,00,00,000 and <=50,00,00,000	669	23,199.84	3,467.84
>50,00,00,000 and <=100,00,00,000	288	20,089.76	6,975.61
>100,00,00,000 and <=500,00,00,000	167	31,280.02	18,730.55
>500,00,00,000	26	23,633.51	90,898.12
<b>Total</b>	<b>15,71,284</b>	<b>2,85,777.48</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

## 4.2 Firm- Range of House Property Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of House Property Income (In Crore INR)	Average House Property Income(in Lakh INR)
< 0	108	-1.20	-1.11
= 0	15,39,617	-	-
>0 and <=1,50,000	6,557	45.23	0.69
>150,000 and <= 2,00,000	1,647	28.51	1.73
>2,00,000 and <=2,50,000	1,365	30.37	2.22
>2,50,000 and <= 3,50,000	2,338	69.65	2.98
>3,50,000 and <= 4,00,000	841	31.50	3.75
>4,00,000 and <= 4,50,000	994	42.09	4.23
>4,50,000 and <= 5,00,000	726	34.41	4.74
>5,00,000 and <= 5,50,000	740	38.65	5.22
>5,50,000 and <= 9,50,000	3,897	284.84	7.31
>9,50,000 and <= 10,00,000	310	30.22	9.75
>10,00,000 and <=15,00,000	2,745	335.80	12.23
>15,00,000 and <= 20,00,000	1,534	266.45	17.37
>20,00,000 and <= 25,00,000	1,169	262.12	22.42
>25,00,000 and <= 50,00,000	3,043	1,084.78	35.65
>50,00,000 and <= 1,00,00,000	2,005	1,406.62	70.16
>1,00,00,000 and <=5,00,00,000	1,530	2,995.09	195.76
>5,00,00,000 and <=10,00,00,000	71	484.88	682.93
>10,00,00,000 and <=25,00,00,000	35	497.87	1,422.49
>25,00,00,000 and <=50,00,00,000	9	314.22	3,491.33
>50,00,00,000 and <=100,00,00,000	2	153.24	7,662.00
>100,00,00,000 and <=500,00,00,000	1	169.39	16,939.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>15,71,284</b>	<b>8,604.73</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward to future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

### 4.3 Firm – Range of Business Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	4,79,769	-	-
>0 and <=1,50,000	5,47,478	2,526.59	0.46
>150,000 and <= 2,00,000	56,164	972.89	1.73
>2,00,000 and <=2,50,000	42,463	949.71	2.24
>2,50,000 and <= 3,50,000	63,270	1,878.90	2.97
>3,50,000 and <= 4,00,000	23,549	881.28	3.74
>4,00,000 and <= 4,50,000	21,337	904.64	4.24
>4,50,000 and <= 5,00,000	18,773	891.23	4.75
>5,00,000 and <= 5,50,000	16,314	854.92	5.24
>5,50,000 and <= 9,50,000	84,775	6,158.92	7.27
>9,50,000 and <= 10,00,000	7,414	722.58	9.75
>10,00,000 and <=15,00,000	51,431	6,289.69	12.23
>15,00,000 and <= 20,00,000	30,097	5,204.76	17.29
>20,00,000 and <= 25,00,000	19,925	4,455.76	22.36
>25,00,000 and <= 50,00,000	47,328	16,666.11	35.21
>50,00,000 and <= 1,00,00,000	31,084	22,424.93	72.14
>1,00,00,000 and <=5,00,00,000	23,844	49,912.08	209.33
>5,00,00,000 and <=10,00,00,000	3,415	23,827.53	697.73
>10,00,00,000 and <=25,00,00,000	1,902	29,136.78	1,531.90
>25,00,00,000 and <=50,00,00,000	571	19,610.73	3,434.45
>50,00,00,000 and <=100,00,00,000	244	16,988.39	6,962.45
>100,00,00,000 and <=500,00,00,000	123	21,739.72	17,674.57
>500,00,00,000	14	14,608.21	1,04,344.36
<b>Total</b>	<b>15,71,284</b>	<b>2,47,606.35</b>	

#### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
3. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

#### 4.4 Firm – Range of Long Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	15,59,814	-	-
>0 and <=1,50,000	3,243	16.15	0.50
>150,000 and <= 2,00,000	407	7.13	1.75
>2,00,000 and <=2,50,000	323	7.19	2.23
>2,50,000 and <= 3,50,000	525	15.66	2.98
>3,50,000 and <= 4,00,000	204	7.64	3.75
>4,00,000 and <= 4,50,000	161	6.83	4.24
>4,50,000 and <= 5,00,000	155	7.34	4.74
>5,00,000 and <= 5,50,000	128	6.69	5.23
>5,50,000 and <= 9,50,000	893	65.47	7.33
>9,50,000 and <= 10,00,000	98	9.55	9.74
>10,00,000 and <=15,00,000	705	87.46	12.41
>15,00,000 and <= 20,00,000	469	81.67	17.41
>20,00,000 and <= 25,00,000	383	85.72	22.38
>25,00,000 and <= 50,00,000	1,058	381.41	36.05
>50,00,000 and <= 1,00,00,000	897	641.30	71.49
>1,00,00,000 and <=5,00,00,000	1,257	2,724.03	216.71
>5,00,00,000 and <=10,00,00,000	234	1,631.40	697.18
>10,00,00,000 and <=25,00,00,000	188	3,028.23	1,610.76
>25,00,00,000 and <=50,00,00,000	70	2,497.18	3,567.40
>50,00,00,000 and <=100,00,00,000	39	2,748.85	7,048.33
>100,00,00,000 and <=500,00,00,000	28	5,559.40	19,855.00
>500,00,00,000	5	3,997.18	79,943.60
<b>Total</b>	<b>15,71,284</b>	<b>23,613.48</b>	

#### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab.

#### 4.5 Firm – Range of Short Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	15,56,359	-	-
>0 and <=1,50,000	7,987	32.89	0.41
>150,000 and <= 2,00,000	665	11.57	1.74
>2,00,000 and <=2,50,000	477	10.65	2.23
>2,50,000 and <= 3,50,000	728	21.79	2.99
>3,50,000 and <= 4,00,000	278	10.37	3.73
>4,00,000 and <= 4,50,000	209	8.85	4.23
>4,50,000 and <= 5,00,000	202	9.58	4.74
>5,00,000 and <= 5,50,000	181	9.50	5.25
>5,50,000 and <= 9,50,000	1,009	73.47	7.28
>9,50,000 and <= 10,00,000	92	8.99	9.77
>10,00,000 and <=15,00,000	639	78.00	12.21
>15,00,000 and <= 20,00,000	403	69.53	17.25
>20,00,000 and <= 25,00,000	278	62.06	22.32
>25,00,000 and <= 50,00,000	703	249.27	35.46
>50,00,000 and <= 1,00,00,000	475	339.43	71.46
>1,00,00,000 and <=5,00,00,000	486	1,007.21	207.24
>5,00,00,000 and <=10,00,00,000	67	453.72	677.19
>10,00,00,000 and <=25,00,00,000	30	470.63	1,568.77
>25,00,00,000 and <=50,00,00,000	8	256.32	3,204.00
>50,00,00,000 and <=100,00,00,000	4	274.17	6,854.25
>100,00,00,000 and <=500,00,00,000	4	877.66	21,941.50
>500,00,00,000	-	-	-
<b>Total</b>	<b>15,71,284</b>	<b>4,335.66</b>	

#### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains".
2. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab.



#### 4.6 Firm – Range of Other Sources Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	12,71,640	-	-
>0 and <=1,50,000	2,50,205	572.77	0.23
>150,000 and <= 2,00,000	8,300	143.76	1.73
>2,00,000 and <=2,50,000	5,801	129.70	2.24
>2,50,000 and <= 3,50,000	7,810	230.52	2.95
>3,50,000 and <= 4,00,000	2,647	98.99	3.74
>4,00,000 and <= 4,50,000	2,223	94.32	4.24
>4,50,000 and <= 5,00,000	1,882	89.22	4.74
>5,00,000 and <= 5,50,000	1,543	80.93	5.24
>5,50,000 and <= 9,50,000	7,333	527.33	7.19
>9,50,000 and <= 10,00,000	547	53.32	9.75
>10,00,000 and <=15,00,000	3,562	435.16	12.22
>15,00,000 and <= 20,00,000	1,888	327.50	17.35
>20,00,000 and <= 25,00,000	1,149	256.29	22.31
>25,00,000 and <= 50,00,000	2,470	853.07	34.54
>50,00,000 and <= 1,00,00,000	1,148	795.04	69.25
>1,00,00,000 and <=5,00,00,000	879	1,749.50	199.03
>5,00,00,000 and <=10,00,00,000	119	803.42	675.14
>10,00,00,000 and <=25,00,00,000	79	1,201.30	1,520.63
>25,00,00,000 and <=50,00,00,000	30	1,039.50	3,465.00
>50,00,00,000 and <=100,00,00,000	15	999.30	6,662.00
>100,00,00,000 and <=500,00,00,000	11	3,458.13	31,437.55
>500,00,00,000	3	1,959.65	65,321.67
<b>Total</b>	<b>15,71,284</b>	<b>15,898.72</b>	

##### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income.
2. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
3. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

#### 4.7 Firm – Range of Interest Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	13,05,155	-	-
>0 and <=1,50,000	2,22,550	511.10	0.23
>150,000 and <= 2,00,000	7,405	128.16	1.73
>2,00,000 and <=2,50,000	5,238	117.04	2.23
>2,50,000 and <= 3,50,000	6,958	205.36	2.95
>3,50,000 and <= 4,00,000	2,340	87.52	3.74
>4,00,000 and <= 4,50,000	1,983	84.08	4.24
>4,50,000 and <= 5,00,000	1,666	79.00	4.74
>5,00,000 and <= 5,50,000	1,392	72.99	5.24
>5,50,000 and <= 9,50,000	6,484	466.04	7.19
>9,50,000 and <= 10,00,000	480	46.78	9.75
>10,00,000 and <=15,00,000	3,147	383.74	12.19
>15,00,000 and <= 20,00,000	1,664	289.02	17.37
>20,00,000 and <= 25,00,000	1,022	227.94	22.30
>25,00,000 and <= 50,00,000	2,071	715.83	34.56
>50,00,000 and <= 1,00,00,000	966	668.44	69.20
>1,00,00,000 and <=5,00,00,000	639	1,243.55	194.61
>5,00,00,000 and <=10,00,00,000	67	479.35	715.45
>10,00,00,000 and <=25,00,00,000	48	740.21	1,542.10
>25,00,00,000 and <=50,00,00,000	4	150.43	3,760.75
>50,00,00,000 and <=100,00,00,000	5	300.35	6,007.00
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>15,71,284</b>	<b>6,996.93</b>	

#### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the “Income from other sources” Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The “Sum of Interest Income” is the sum of Interest Income of all returns within the value range slab.
4. The “Average Interest Income” is the average Interest Income within the value range slab i.e. “Sum of Interest Income” divided by total number of returns within the value range slab

#### 4.8 Firm – Range of Total Loss Set off (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	1,400,191	-	-
>0 and <=1,50,000	110,031	372.84	0.34
>150,000 and <= 2,00,000	7,868	136.76	1.74
>2,00,000 and <=2,50,000	5,656	126.55	2.24
>2,50,000 and <= 3,50,000	8,055	238.87	2.97
>3,50,000 and <= 4,00,000	2,891	108.11	3.74
>4,00,000 and <= 4,50,000	2,546	107.98	4.24
>4,50,000 and <= 5,00,000	2,153	102.15	4.74
>5,00,000 and <= 5,50,000	1,909	100.09	5.24
>5,50,000 and <= 9,50,000	9,787	709.03	7.24
>9,50,000 and <= 10,00,000	762	74.31	9.75
>10,00,000 and <=15,00,000	5,493	673.75	12.27
>15,00,000 and <= 20,00,000	3,224	557.67	17.30
>20,00,000 and <= 25,00,000	1,924	430.04	22.35
>25,00,000 and <= 50,00,000	4,356	1,520.47	34.91
>50,00,000 and <= 1,00,00,000	2,384	1,644.42	68.98
>1,00,00,000 and <=5,00,00,000	1,790	3,520.63	196.68
>5,00,00,000 and <=10,00,00,000	163	1,106.55	678.87
>10,00,00,000 and <=25,00,00,000	67	1,054.14	1,573.34
>25,00,00,000 and <=50,00,00,000	21	709.19	3,377.10
>50,00,00,000 and <=100,00,00,000	10	643.78	6,437.80
>100,00,00,000 and <=500,00,00,000	3	384.15	12,805.00
>500,00,00,000	-	-	-
<b>Total</b>	<b>1,571,284</b>	<b>14,321.48</b>	

#### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

## 4.9 Firm – Range of Returned Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	516,086	-	-
>0 and <=1,50,000	516,254	2,423.91	0.47
>150,000 and <= 2,00,000	53,836	932.65	1.73
>2,00,000 and <=2,50,000	40,751	911.50	2.24
>2,50,000 and <= 3,50,000	61,253	1,820.34	2.97
>3,50,000 and <= 4,00,000	22,806	853.27	3.74
>4,00,000 and <= 4,50,000	20,681	876.67	4.24
>4,50,000 and <= 5,00,000	18,305	869.00	4.75
>5,00,000 and <= 5,50,000	15,863	831.38	5.24
>5,50,000 and <= 9,50,000	83,094	6,038.20	7.27
>9,50,000 and <= 10,00,000	7,292	710.63	9.75
>10,00,000 and <=15,00,000	51,007	6,236.49	12.23
>15,00,000 and <= 20,00,000	30,175	5,220.43	17.30
>20,00,000 and <= 25,00,000	20,280	4,535.60	22.36
>25,00,000 and <= 50,00,000	48,575	17,149.03	35.30
>50,00,000 and <= 1,00,00,000	32,731	23,725.04	72.48
>1,00,00,000 and <=5,00,00,000	25,542	53,757.23	210.47
>5,00,00,000 and <=10,00,00,000	3,599	25,023.85	695.30
>10,00,00,000 and <=25,00,00,000	2,087	31,898.34	1,528.43
>25,00,00,000 and <=50,00,00,000	626	21,734.28	3,471.93
>50,00,00,000 and <=100,00,00,000	266	18,560.22	6,977.53
>100,00,00,000 and <=500,00,00,000	151	28,347.34	18,773.07
>500,00,00,000	24	21,430.65	89,294.38
<b>Total</b>	<b>1,571,284</b>	<b>273,886.05</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

#### 4.10 Firm – Range of Tax Payable (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	438,605	-	-
>0 and <=1,50,000	798,670	2,632.95	0.33
>150,000 and <= 2,00,000	47,592	825.43	1.73
>2,00,000 and <=2,50,000	34,721	776.66	2.24
>2,50,000 and <= 3,50,000	48,396	1,434.56	2.96
>3,50,000 and <= 4,00,000	17,490	654.32	3.74
>4,00,000 and <= 4,50,000	14,050	595.93	4.24
>4,50,000 and <= 5,00,000	12,240	580.95	4.75
>5,00,000 and <= 5,50,000	10,483	549.65	5.24
>5,50,000 and <= 9,50,000	49,465	3,571.54	7.22
>9,50,000 and <= 10,00,000	4,001	390.10	9.75
>10,00,000 and <=15,00,000	26,731	3,269.75	12.23
>15,00,000 and <= 20,00,000	15,211	2,624.02	17.25
>20,00,000 and <= 25,00,000	9,624	2,151.34	22.35
>25,00,000 and <= 50,00,000	19,868	6,775.43	34.10
>50,00,000 and <= 1,00,00,000	11,706	8,145.88	69.59
>1,00,00,000 and <=5,00,00,000	10,335	20,660.81	199.91
>5,00,00,000 and <=10,00,00,000	1,211	8,308.63	686.10
>10,00,00,000 and <=25,00,00,000	614	9,183.91	1,495.75
>25,00,00,000 and <=50,00,00,000	184	6,307.03	3,427.73
>50,00,00,000 and <=100,00,00,000	45	3,026.24	6,724.98
>100,00,00,000 and <=500,00,00,000	39	7,279.24	18,664.72
>500,00,00,000	3	1,858.03	61,934.33
<b>Total</b>	<b>1,571,284</b>	<b>91,602.40</b>	

#### Notes

1. Tax Payable is the aggregate tax liability as computed in the “Computation of tax liability on total income” schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The “Sum of Tax Payable” is the sum of Tax Payable of all returns within the value range slab.
3. The “Average Tax Payable” is the average Tax Payable within the value range slab i.e., “Sum of Tax Payable” divided by total number of returns within the value range slab.

## **5. Income Tax Returns - AOP/BOI**

## 5.1 AOP/BOI – Gross Total Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	44,806	-	-
>0 and <=1,50,000	41,199	150.30	0.36
>150,000 and <= 2,00,000	3,998	69.82	1.75
>2,00,000 and <=2,50,000	7,618	177.87	2.33
>2,50,000 and <= 3,50,000	5,305	153.04	2.88
>3,50,000 and <= 4,00,000	1,508	56.39	3.74
>4,00,000 and <= 4,50,000	1,429	60.59	4.24
>4,50,000 and <= 5,00,000	1,495	71.60	4.79
>5,00,000 and <= 5,50,000	929	48.56	5.23
>5,50,000 and <= 9,50,000	3,408	243.96	7.16
>9,50,000 and <= 10,00,000	318	31.10	9.78
>10,00,000 and <=15,00,000	1,636	199.03	12.17
>15,00,000 and <= 20,00,000	768	132.07	17.20
>20,00,000 and <= 25,00,000	474	105.84	22.33
>25,00,000 and <= 50,00,000	1,262	449.94	35.65
>50,00,000 and <= 1,00,00,000	798	575.34	72.10
>1,00,00,000 and <=5,00,00,000	1,132	2,500.16	220.86
>5,00,00,000 and <=10,00,00,000	270	1,872.68	693.59
>10,00,00,000 and <=25,00,00,000	293	4,643.04	1,584.66
>25,00,00,000 and <=50,00,00,000	148	5,366.00	3,625.68
>50,00,00,000 and <=100,00,00,000	101	7,311.39	7,239.00
>100,00,00,000 and <=500,00,00,000	101	21,236.17	21,025.91
>500,00,00,000	24	42,251.19	176,046.63
<b>Total</b>	<b>119,020</b>	<b>87,706.08</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

## 5.2 AOP/BOI- Range of House Property Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	115,856	-	-
>0 and <=1,50,000	754	4.71	0.62
>150,000 and <= 2,00,000	204	3.60	1.76
>2,00,000 and <=2,50,000	218	4.90	2.25
>2,50,000 and <= 3,50,000	305	8.96	2.94
>3,50,000 and <= 4,00,000	108	4.04	3.74
>4,00,000 and <= 4,50,000	122	5.18	4.25
>4,50,000 and <= 5,00,000	98	4.63	4.72
>5,00,000 and <= 5,50,000	77	4.02	5.22
>5,50,000 and <= 9,50,000	450	32.45	7.21
>9,50,000 and <= 10,00,000	33	3.21	9.73
>10,00,000 and <=15,00,000	244	29.59	12.13
>15,00,000 and <= 20,00,000	100	17.42	17.42
>20,00,000 and <= 25,00,000	78	17.31	22.19
>25,00,000 and <= 50,00,000	196	68.59	34.99
>50,00,000 and <= 1,00,00,000	96	69.53	72.43
>1,00,00,000 and <=5,00,00,000	72	130.80	181.67
>5,00,00,000 and <=10,00,00,000	6	42.87	714.50
>10,00,00,000 and <=25,00,00,000	1	13.86	1,386.00
>25,00,00,000 and <=50,00,00,000	2	77.34	3,867.00
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>119,020</b>	<b>543.01</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab



### 5.3 AOP/BOI – Range of Business Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	73,330	-	-
>0 and <=1,50,000	29,208	95.85	0.33
>150,000 and <= 2,00,000	2,396	41.76	1.74
>2,00,000 and <=2,50,000	3,610	83.67	2.32
>2,50,000 and <= 3,50,000	2,730	78.74	2.88
>3,50,000 and <= 4,00,000	728	27.21	3.74
>4,00,000 and <= 4,50,000	666	28.23	4.24
>4,50,000 and <= 5,00,000	712	34.08	4.79
>5,00,000 and <= 5,50,000	447	23.30	5.21
>5,50,000 and <= 9,50,000	1,752	125.62	7.17
>9,50,000 and <= 10,00,000	141	13.73	9.74
>10,00,000 and <=15,00,000	839	102.69	12.24
>15,00,000 and <= 20,00,000	400	68.96	17.24
>20,00,000 and <= 25,00,000	247	55.31	22.39
>25,00,000 and <= 50,00,000	688	245.93	35.75
>50,00,000 and <= 1,00,00,000	480	348.55	72.61
>1,00,00,000 and <=5,00,00,000	493	1,058.85	214.78
>5,00,00,000 and <=10,00,00,000	63	415.62	659.71
>10,00,00,000 and <=25,00,00,000	59	946.25	1,603.81
>25,00,00,000 and <=50,00,00,000	17	603.54	3,550.24
>50,00,00,000 and <=100,00,00,000	8	575.31	7,191.38
>100,00,00,000 and <=500,00,00,000	4	1,367.17	34,179.25
>500,00,00,000	2	3,111.11	155,555.50
<b>Total</b>	<b>119,020</b>	<b>9,451.48</b>	

#### Notes

1. Business Income is the income under the head “Profits and gains of business or profession” as computed in the return of income
2. The “Sum of Business Income” is the sum of Business Income of all returns within the value range slab.
3. The “Average Business Income” is the average Business Income within the value range slab i.e. “Sum of Business Income” divided by total number of returns within the value range slab

## 5.4 AOP/BOI – Range of Long Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	116,799	-	-
>0 and <=1,50,000	472	2.21	0.47
>150,000 and <= 2,00,000	54	0.93	1.72
>2,00,000 and <=2,50,000	55	1.23	2.24
>2,50,000 and <= 3,50,000	73	2.22	3.04
>3,50,000 and <= 4,00,000	36	1.34	3.72
>4,00,000 and <= 4,50,000	22	0.92	4.18
>4,50,000 and <= 5,00,000	21	1.00	4.76
>5,00,000 and <= 5,50,000	19	1.00	5.26
>5,50,000 and <= 9,50,000	116	8.40	7.24
>9,50,000 and <= 10,00,000	8	0.78	9.75
>10,00,000 and <=15,00,000	84	10.31	12.27
>15,00,000 and <= 20,00,000	57	9.98	17.51
>20,00,000 and <= 25,00,000	56	12.38	22.11
>25,00,000 and <= 50,00,000	123	44.07	35.83
>50,00,000 and <= 1,00,00,000	124	91.29	73.62
>1,00,00,000 and <=5,00,00,000	338	824.13	243.83
>5,00,00,000 and <=10,00,00,000	112	797.99	712.49
>10,00,00,000 and <=25,00,00,000	165	2,611.38	1,582.65
>25,00,00,000 and <=50,00,00,000	110	3,905.59	3,550.54
>50,00,00,000 and <=100,00,00,000	75	5,541.90	7,389.20
>100,00,00,000 and <=500,00,00,000	84	18,201.83	21,668.85
>500,00,00,000	17	33,060.77	194,475.12
<b>Total</b>	<b>119,020</b>	<b>65,131.65</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 5.5 AOP/BOI – Range of Short Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	117,477	-	-
>0 and <=1,50,000	696	2	0.34
>150,000 and <= 2,00,000	56	1	1.71
>2,00,000 and <=2,50,000	43	1	2.21
>2,50,000 and <= 3,50,000	56	2	2.93
>3,50,000 and <= 4,00,000	26	1	3.69
>4,00,000 and <= 4,50,000	20	1	4.20
>4,50,000 and <= 5,00,000	15	1	4.73
>5,00,000 and <= 5,50,000	17	1	5.24
>5,50,000 and <= 9,50,000	84	6	7.07
>9,50,000 and <= 10,00,000	7	1	9.71
>10,00,000 and <=15,00,000	61	8	12.31
>15,00,000 and <= 20,00,000	47	8	17.51
>20,00,000 and <= 25,00,000	22	5	22.00
>25,00,000 and <= 50,00,000	86	30	34.53
>50,00,000 and <= 1,00,00,000	75	55	73.88
>1,00,00,000 and <=5,00,00,000	148	328	221.48
>5,00,00,000 and <=10,00,00,000	36	265	735.36
>10,00,00,000 and <=25,00,00,000	27	413	1,528.56
>25,00,00,000 and <=50,00,00,000	14	498	3,555.21
>50,00,00,000 and <=100,00,00,000	2	122	6,120.00
>100,00,00,000 and <=500,00,00,000	4	919	22,962.75
>500,00,00,000	1	618	61,775.00
<b>Total</b>	<b>119,020</b>	<b>3,283.28</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head “Capital Gains”
2. The “Sum of Short Term Capital Gains Income” is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The “Average Short Term Capital Gains Income” is the average Short Term Capital Gains Income within the value range slab i.e. “Sum of Short Term Capital Gains Income” divided by total number of returns within the value range slab

## 5.6 AOP/BOI – Range of Other Sources Income (AY 2023-24)

Range (in INR)	No. of Returns	Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	69,236	-	-
>0 and <=1,50,000	30,312	105.48	0.35
>150,000 and <= 2,00,000	2,664	46.43	1.74
>2,00,000 and <=2,50,000	4,468	104.11	2.33
>2,50,000 and <= 3,50,000	3,151	92.43	2.93
>3,50,000 and <= 4,00,000	966	36.14	3.74
>4,00,000 and <= 4,50,000	876	37.14	4.24
>4,50,000 and <= 5,00,000	887	42.44	4.78
>5,00,000 and <= 5,50,000	553	28.95	5.24
>5,50,000 and <= 9,50,000	2,120	151.71	7.16
>9,50,000 and <= 10,00,000	215	21.04	9.79
>10,00,000 and <=15,00,000	904	109.56	12.12
>15,00,000 and <= 20,00,000	407	70.28	17.27
>20,00,000 and <= 25,00,000	278	62.42	22.45
>25,00,000 and <= 50,00,000	585	208.79	35.69
>50,00,000 and <= 1,00,00,000	372	265.28	71.31
>1,00,00,000 and <=5,00,00,000	571	1,264.71	221.49
>5,00,00,000 and <=10,00,00,000	205	1,427.97	696.57
>10,00,00,000 and <=25,00,00,000	149	2,265.83	1,520.69
>25,00,00,000 and <=50,00,00,000	52	1,853.79	3,564.98
>50,00,00,000 and <=100,00,00,000	21	1,470.44	7,002.10
>100,00,00,000 and <=500,00,00,000	26	4,914.09	18,900.35
>500,00,00,000	2	1,426.71	71,335.50
<b>Total</b>	<b>119,020</b>	<b>16,005.74</b>	

### Notes

1. Other Sources Income is the income under the head “Income from Other Sources” as computed in the return of income
2. The “Sum of Other Sources Income” is the sum of Other Sources Income of all returns within the value range slab.
3. The “Average Other Sources Income” is the average Other Sources Income within the value range slab i.e., “Sum of Other Sources Income” divided by total number of returns within the value range slab

## 5.7 AOP/BOI – Range of Interest Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	72,109	-	-
>0 and <=1,50,000	30,910	108.00	0.35
>150,000 and <= 2,00,000	2,764	48.09	1.74
>2,00,000 and <=2,50,000	3,141	71.97	2.29
>2,50,000 and <= 3,50,000	2,906	85.57	2.94
>3,50,000 and <= 4,00,000	930	34.77	3.74
>4,00,000 and <= 4,50,000	748	31.63	4.23
>4,50,000 and <= 5,00,000	666	31.69	4.76
>5,00,000 and <= 5,50,000	494	25.88	5.24
>5,50,000 and <= 9,50,000	1,970	141.59	7.19
>9,50,000 and <= 10,00,000	146	14.23	9.75
>10,00,000 and <=15,00,000	790	95.76	12.12
>15,00,000 and <= 20,00,000	351	60.57	17.26
>20,00,000 and <= 25,00,000	240	53.52	22.30
>25,00,000 and <= 50,00,000	408	143.60	35.20
>50,00,000 and <= 1,00,00,000	215	152.58	70.97
>1,00,00,000 and <=5,00,00,000	185	355.24	192.02
>5,00,00,000 and <=10,00,00,000	20	139.39	696.95
>10,00,00,000 and <=25,00,00,000	12	168.64	1,405.33
>25,00,00,000 and <=50,00,00,000	5	163.72	3,274.40
>50,00,00,000 and <=100,00,00,000	5	351.92	7,038.40
>100,00,00,000 and <=500,00,00,000	5	935.01	18,700.20
>500,00,00,000	-	-	-
<b>Total</b>	<b>119,020</b>	<b>3,213.37</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the “Income from other sources” Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The “Sum of Interest Income” is the sum of Interest Income of all returns within the value range slab.
4. The “Average Interest Income” is the average Interest Income within the value range slab i.e. “Sum of Interest Income” divided by total number of returns within the value range slab

## 5.8 AOP/BOI- Range of Total Loss Set off (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off(in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	101,972	-	-
>0 and <=1,50,000	11,826	39.90	0.34
>150,000 and <= 2,00,000	824	14.30	1.74
>2,00,000 and <=2,50,000	571	12.79	2.24
>2,50,000 and <= 3,50,000	777	22.87	2.94
>3,50,000 and <= 4,00,000	252	9.45	3.75
>4,00,000 and <= 4,50,000	223	9.49	4.26
>4,50,000 and <= 5,00,000	176	8.37	4.76
>5,00,000 and <= 5,50,000	150	7.84	5.23
>5,50,000 and <= 9,50,000	806	57.80	7.17
>9,50,000 and <= 10,00,000	48	4.67	9.73
>10,00,000 and <=15,00,000	370	44.99	12.16
>15,00,000 and <= 20,00,000	193	33.36	17.28
>20,00,000 and <= 25,00,000	125	28.22	22.58
>25,00,000 and <= 50,00,000	270	95.26	35.28
>50,00,000 and <= 1,00,00,000	151	104.25	69.04
>1,00,00,000 and <=5,00,00,000	176	374.27	212.65
>5,00,00,000 and <=10,00,00,000	34	244.10	717.94
>10,00,00,000 and <=25,00,00,000	38	553.88	1,457.58
>25,00,00,000 and <=50,00,00,000	14	496.64	3,547.43
>50,00,00,000 and <=100,00,00,000	9	672.04	7,467.11
>100,00,00,000 and <=500,00,00,000	13	2,533.37	19,487.46
>500,00,00,000	2	1,341.23	67,061.50
<b>Total</b>	<b>119,020</b>	<b>6,709.09</b>	

### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

## 5.9 AOP/BOI- Range of Returned Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	45,342	-	-
>0 and <=1,50,000	40,702	150.23	0.37
>150,000 and <= 2,00,000	4,000	69.86	1.75
>2,00,000 and <=2,50,000	7,659	178.91	2.34
>2,50,000 and <= 3,50,000	5,262	151.96	2.89
>3,50,000 and <= 4,00,000	1,505	56.29	3.74
>4,00,000 and <= 4,50,000	1,424	60.37	4.24
>4,50,000 and <= 5,00,000	1,499	71.79	4.79
>5,00,000 and <= 5,50,000	927	48.45	5.23
>5,50,000 and <= 9,50,000	3,406	243.76	7.16
>9,50,000 and <= 10,00,000	318	31.10	9.78
>10,00,000 and <=15,00,000	1,634	198.79	12.17
>15,00,000 and <= 20,00,000	765	131.58	17.20
>20,00,000 and <= 25,00,000	472	105.35	22.32
>25,00,000 and <= 50,00,000	1,263	450.05	35.63
>50,00,000 and <= 1,00,00,000	791	570.27	72.09
>1,00,00,000 and <=5,00,00,000	1,126	2,483.89	220.59
>5,00,00,000 and <=10,00,00,000	268	1,855.98	692.53
>10,00,00,000 and <=25,00,00,000	284	4,467.73	1,573.14
>25,00,00,000 and <=50,00,00,000	147	5,324.47	3,622.09
>50,00,00,000 and <=100,00,00,000	101	7,311.39	7,239.00
>100,00,00,000 and <=500,00,00,000	101	21,236.05	21,025.79
>500,00,00,000	24	42,251.19	176,046.63
<b>Total</b>	<b>119,020</b>	<b>87,449.46</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

### 5.10 AOP/BOI- Range of Tax Payable (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	80,621	-	-
>0 and <=1,50,000	30,076	61.79	0.21
>150,000 and <= 2,00,000	993	17.19	1.73
>2,00,000 and <=2,50,000	659	14.71	2.23
>2,50,000 and <= 3,50,000	910	26.91	2.96
>3,50,000 and <= 4,00,000	355	13.32	3.75
>4,00,000 and <= 4,50,000	291	12.38	4.25
>4,50,000 and <= 5,00,000	274	12.99	4.74
>5,00,000 and <= 5,50,000	226	11.87	5.25
>5,50,000 and <= 9,50,000	1,026	74.07	7.22
>9,50,000 and <= 10,00,000	107	10.45	9.77
>10,00,000 and <=15,00,000	638	77.36	12.13
>15,00,000 and <= 20,00,000	313	54.41	17.38
>20,00,000 and <= 25,00,000	252	56.23	22.31
>25,00,000 and <= 50,00,000	746	264.67	35.48
>50,00,000 and <= 1,00,00,000	498	347.25	69.73
>1,00,00,000 and <=5,00,00,000	666	1,484.55	222.91
>5,00,00,000 and <=10,00,00,000	169	1,210.10	716.04
>10,00,00,000 and <=25,00,00,000	115	1,707.87	1,485.10
>25,00,00,000 and <=50,00,00,000	44	1,512.25	3,436.93
>50,00,00,000 and <=100,00,00,000	23	1,591.72	6,920.52
>100,00,00,000 and <=500,00,00,000	15	2,864.82	19,098.80
>500,00,00,000	3	2,888.78	96,292.67
<b>Total</b>	<b>119,020</b>	<b>14,315.69</b>	

#### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.



## **6. Income Tax Returns - Company**

## 6.1 Company – Gross Total Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	605,562	-	-
>0 and <=1,50,000	140,351	612.43	0.44
>150,000 and <= 2,00,000	14,950	259.96	1.74
>2,00,000 and <=2,50,000	12,210	273.70	2.24
>2,50,000 and <= 3,50,000	19,395	577.14	2.98
>3,50,000 and <= 4,00,000	7,961	298.20	3.75
>4,00,000 and <= 4,50,000	7,245	307.43	4.24
>4,50,000 and <= 5,00,000	6,568	311.80	4.75
>5,00,000 and <= 5,50,000	5,891	308.80	5.24
>5,50,000 and <= 9,50,000	35,178	2,581.23	7.34
>9,50,000 and <= 10,00,000	3,503	341.33	9.74
>10,00,000 and <=15,00,000	27,246	3,357.21	12.32
>15,00,000 and <= 20,00,000	18,756	3,255.69	17.36
>20,00,000 and <= 25,00,000	13,822	3,093.77	22.38
>25,00,000 and <= 50,00,000	39,632	14,182.33	35.79
>50,00,000 and <= 1,00,00,000	33,526	24,068.81	71.79
>1,00,00,000 and <=5,00,00,000	47,908	108,996.55	227.51
>5,00,00,000 and <=10,00,00,000	11,074	78,294.66	707.01
>10,00,00,000 and <=25,00,00,000	9,450	148,634.80	1,572.86
>25,00,00,000 and <=50,00,00,000	4,357	152,996.78	3,511.52
>50,00,00,000 and <=100,00,00,000	2,702	188,169.37	6,964.08
>100,00,00,000 and <=500,00,00,000	2,795	581,931.20	20,820.44
>500,00,00,000	842	2,145,363.88	254,793.81
<b>Total</b>	<b>1,070,924</b>	<b>3,458,217.07</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
3. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

## 6.2 Company- Range of House Property Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	1,031,099	-	-
>0 and <=1,50,000	6,359	47.79	0.75
>150,000 and <= 2,00,000	1,793	31.10	1.73
>2,00,000 and <=2,50,000	1,512	33.60	2.22
>2,50,000 and <= 3,50,000	2,720	81.03	2.98
>3,50,000 and <= 4,00,000	967	36.28	3.75
>4,00,000 and <= 4,50,000	1,255	53.04	4.23
>4,50,000 and <= 5,00,000	849	40.24	4.74
>5,00,000 and <= 5,50,000	864	45.09	5.22
>5,50,000 and <= 9,50,000	5,039	370.93	7.36
>9,50,000 and <= 10,00,000	451	43.95	9.75
>10,00,000 and <=15,00,000	3,776	462.37	12.24
>15,00,000 and <= 20,00,000	2,079	360.85	17.36
>20,00,000 and <= 25,00,000	1,605	359.28	22.39
>25,00,000 and <= 50,00,000	4,448	1,567.13	35.23
>50,00,000 and <= 1,00,00,000	3,048	2,141.73	70.27
>1,00,00,000 and <=5,00,00,000	2,576	5,150.23	199.93
>5,00,00,000 and <=10,00,00,000	281	1,966.45	699.80
>10,00,00,000 and <=25,00,00,000	132	1,968.51	1,491.30
>25,00,00,000 and <=50,00,00,000	36	1,232.85	3,424.58
>50,00,00,000 and <=100,00,00,000	21	1,449.30	6,901.43
>100,00,00,000 and <=500,00,00,000	12	1,725.88	14,382.33
>500,00,00,000	2	1,625.43	81,271.50
<b>Total</b>	<b>1,070,924</b>	<b>20,793.06</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income (for ITR-1 & ITR-4). For other ITRs the same may be adjusted in Current Year Loss Adjustment or carried forward for future years.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

### 6.3 Company – Range of Business Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	-	-	-
= 0	586,370	-	-
>0 and <=1,50,000	154,701	687.59	0.44
>150,000 and <= 2,00,000	16,473	286.36	1.74
>2,00,000 and <=2,50,000	13,457	301.38	2.24
>2,50,000 and <= 3,50,000	21,026	625.69	2.98
>3,50,000 and <= 4,00,000	8,680	324.97	3.74
>4,00,000 and <= 4,50,000	7,885	334.49	4.24
>4,50,000 and <= 5,00,000	7,051	334.85	4.75
>5,00,000 and <= 5,50,000	6,437	337.60	5.24
>5,50,000 and <= 9,50,000	37,719	2,766.44	7.33
>9,50,000 and <= 10,00,000	3,737	364.18	9.75
>10,00,000 and <=15,00,000	28,518	3,510.99	12.31
>15,00,000 and <= 20,00,000	19,527	3,390.24	17.36
>20,00,000 and <= 25,00,000	14,134	3,162.56	22.38
>25,00,000 and <= 50,00,000	39,947	14,267.20	35.72
>50,00,000 and <= 1,00,00,000	32,905	23,572.18	71.64
>1,00,00,000 and <=5,00,00,000	45,460	102,916.45	226.39
>5,00,00,000 and <=10,00,00,000	10,009	70,613.19	705.50
>10,00,00,000 and <=25,00,00,000	8,362	130,779.30	1,563.97
>25,00,00,000 and <=50,00,00,000	3,681	128,434.97	3,489.13
>50,00,00,000 and <=100,00,00,000	2,159	149,791.56	6,938.01
>100,00,00,000 and <=500,00,00,000	2,077	431,802.35	20,789.71
>500,00,00,000	609	1,588,050.38	260,763.61
<b>Total</b>	<b>1,070,924</b>	<b>2,656,654.92</b>	

#### Notes

1. Business Income is the income under the head “Profits and gains of business or profession” as computed in the return of income
2. The “Sum of Business Income” is the sum of Business Income of all returns within the value range slab.
3. The “Average Business Income” is the average Business Income within the value range slab i.e. “Sum of Business Income” divided by total number of returns within the value range slab

## 6.4 Company – Range of Long-Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	1,043,604	-	-
>0 and <=1,50,000	5,992	30.66	0.51
>150,000 and <= 2,00,000	788	13.68	1.74
>2,00,000 and <=2,50,000	653	14.70	2.25
>2,50,000 and <= 3,50,000	1,189	35.69	3.00
>3,50,000 and <= 4,00,000	511	19.11	3.74
>4,00,000 and <= 4,50,000	434	18.44	4.25
>4,50,000 and <= 5,00,000	355	16.86	4.75
>5,00,000 and <= 5,50,000	359	18.86	5.25
>5,50,000 and <= 9,50,000	2,034	148.33	7.29
>9,50,000 and <= 10,00,000	208	20.29	9.75
>10,00,000 and <=15,00,000	1,736	214.65	12.36
>15,00,000 and <= 20,00,000	1,171	203.42	17.37
>20,00,000 and <= 25,00,000	901	202.10	22.43
>25,00,000 and <= 50,00,000	2,712	971.12	35.81
>50,00,000 and <= 1,00,00,000	2,273	1,626.77	71.57
>1,00,00,000 and <=5,00,00,000	3,414	7,727.07	226.33
>5,00,00,000 and <=10,00,00,000	805	5,697.81	707.80
>10,00,00,000 and <=25,00,00,000	709	11,371.31	1,603.85
>25,00,00,000 and <=50,00,00,000	357	12,723.79	3,564.09
>50,00,00,000 and <=100,00,00,000	260	18,266.44	7,025.55
>100,00,00,000 and <=500,00,00,000	341	75,661.28	22,188.06
>500,00,00,000	118	279,431.15	236,806.06
<b>Total</b>	<b>1,070,924</b>	<b>414,433.53</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
3. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 6.5 Company – Range of Short Term Capital Gains (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	-	-	-
= 0	1,037,613	-	-
>0 and <=1,50,000	12,213	56.83	0.47
>150,000 and <= 2,00,000	1,380	24.11	1.75
>2,00,000 and <=2,50,000	1,137	25.60	2.25
>2,50,000 and <= 3,50,000	1,624	48.38	2.98
>3,50,000 and <= 4,00,000	654	24.43	3.74
>4,00,000 and <= 4,50,000	583	24.76	4.25
>4,50,000 and <= 5,00,000	488	23.28	4.77
>5,00,000 and <= 5,50,000	465	24.42	5.25
>5,50,000 and <= 9,50,000	2,426	177.40	7.31
>9,50,000 and <= 10,00,000	251	24.45	9.74
>10,00,000 and <=15,00,000	1,839	225.56	12.27
>15,00,000 and <= 20,00,000	1,210	209.58	17.32
>20,00,000 and <= 25,00,000	875	195.48	22.34
>25,00,000 and <= 50,00,000	2,337	841.10	35.99
>50,00,000 and <= 1,00,00,000	1,956	1,391.95	71.16
>1,00,00,000 and <=5,00,00,000	2,635	5,890.20	223.54
>5,00,00,000 and <=10,00,00,000	534	3,761.91	704.48
>10,00,00,000 and <=25,00,00,000	399	6,286.99	1,575.69
>25,00,00,000 and <=50,00,00,000	143	4,972.24	3,477.09
>50,00,00,000 and <=100,00,00,000	79	5,440.26	6,886.41
>100,00,00,000 and <=500,00,00,000	70	14,279.06	20,398.66
>500,00,00,000	13	16,040.77	123,390.54
<b>Total</b>	<b>1,070,924</b>	<b>59,988.76</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head “Capital Gains”
2. The “Sum of Short Term Capital Gains Income” is the sum of Short Term Capital Gains Income of all returns within the value range slab.
3. The “Average Short Term Capital Gains Income” is the average Short Term Capital Gains Income within the value range slab i.e. “Sum of Short Term Capital Gains Income” divided by total number of returns within the value range slab

## 6.6 Company – Range of Other Sources Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	-	-	-
= 0	810,391	-	-
>0 and <=1,50,000	148,784	469.45	0.32
>150,000 and <= 2,00,000	9,240	160.27	1.73
>2,00,000 and <=2,50,000	7,225	161.80	2.24
>2,50,000 and <= 3,50,000	10,540	313.17	2.97
>3,50,000 and <= 4,00,000	4,121	154.51	3.75
>4,00,000 and <= 4,50,000	3,591	152.54	4.25
>4,50,000 and <= 5,00,000	3,105	147.41	4.75
>5,00,000 and <= 5,50,000	2,778	145.78	5.25
>5,50,000 and <= 9,50,000	14,688	1,067.70	7.27
>9,50,000 and <= 10,00,000	1,320	128.71	9.75
>10,00,000 and <=15,00,000	9,214	1,132.94	12.30
>15,00,000 and <= 20,00,000	5,959	1,033.05	17.34
>20,00,000 and <= 25,00,000	4,125	922.38	22.36
>25,00,000 and <= 50,00,000	10,452	3,711.50	35.51
>50,00,000 and <= 1,00,00,000	7,508	5,312.74	70.76
>1,00,00,000 and <=5,00,00,000	10,366	23,283.33	224.61
>5,00,00,000 and <=10,00,00,000	2,592	18,442.90	711.53
>10,00,00,000 and <=25,00,00,000	2,216	35,237.57	1,590.14
>25,00,00,000 and <=50,00,00,000	1,068	37,714.48	3,531.32
>50,00,00,000 and <=100,00,00,000	709	49,912.53	7,039.85
>100,00,00,000 and <=500,00,00,000	760	151,532.16	19,938.44
>500,00,00,000	172	348,858.57	202,824.75
<b>Total</b>	<b>1,070,924</b>	<b>679,995.49</b>	

### Notes

1. Other Sources Income is the income under the head “Income from Other Sources” as computed in the return of income
2. The “Sum of Other Sources Income” is the sum of Other Sources Income of all returns within the value range slab.
3. The “Average Other Sources Income” is the average Other Sources Income within the value range slab i.e. “Sum of Other Sources Income” divided by total number of returns within the value range slab

## 6.7 Company – Range of Interest Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	834,250	-	-
>0 and <=1,50,000	142,346	442.56	0.31
>150,000 and <= 2,00,000	8,604	149.19	1.73
>2,00,000 and <=2,50,000	6,706	150.04	2.24
>2,50,000 and <= 3,50,000	9,683	287.67	2.97
>3,50,000 and <= 4,00,000	3,762	141.03	3.75
>4,00,000 and <= 4,50,000	3,314	140.76	4.25
>4,50,000 and <= 5,00,000	2,820	133.79	4.74
>5,00,000 and <= 5,50,000	2,498	131.12	5.25
>5,50,000 and <= 9,50,000	13,292	967.09	7.28
>9,50,000 and <= 10,00,000	1,173	114.38	9.75
>10,00,000 and <=15,00,000	8,168	1,002.80	12.28
>15,00,000 and <= 20,00,000	5,267	912.16	17.32
>20,00,000 and <= 25,00,000	3,544	791.25	22.33
>25,00,000 and <= 50,00,000	8,845	3,123.97	35.32
>50,00,000 and <= 1,00,00,000	6,072	4,269.32	70.31
>1,00,00,000 and <=5,00,00,000	7,355	16,064.81	218.42
>5,00,00,000 and <=10,00,00,000	1,450	10,173.03	701.59
>10,00,00,000 and <=25,00,00,000	995	15,439.66	1,551.72
>25,00,00,000 and <=50,00,00,000	402	14,227.61	3,539.21
>50,00,00,000 and <=100,00,00,000	185	12,859.59	6,951.13
>100,00,00,000 and <=500,00,00,000	174	31,603.66	18,163.02
>500,00,00,000	19	17,320.06	91,158.21
<b>Total</b>	<b>1,070,924</b>	<b>130,445.55</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the “Income from other sources” Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The “Sum of Interest Income” is the sum of Interest Income of all returns within the value range slab.
4. The “Average Interest Income” is the average Interest Income within the value range slab i.e. “Sum of Interest Income” divided by total number of returns within the value range slab.



## 6.8 Company – Range of Total Loss Set off (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Total Loss Set Off (in Crore INR)	Average Total Loss Set off (in Lakh INR)
< 0	-	-	-
= 0	829,779	-	-
>0 and <=1,50,000	120,568	446.97	0.37
>150,000 and <= 2,00,000	9,528	166.05	1.74
>2,00,000 and <=2,50,000	7,296	163.33	2.24
>2,50,000 and <= 3,50,000	11,204	333.05	2.97
>3,50,000 and <= 4,00,000	4,347	162.85	3.75
>4,00,000 and <= 4,50,000	3,982	169.09	4.25
>4,50,000 and <= 5,00,000	3,462	164.35	4.75
>5,00,000 and <= 5,50,000	3,051	160.08	5.25
>5,50,000 and <= 9,50,000	16,998	1,237.62	7.28
>9,50,000 and <= 10,00,000	1,535	149.64	9.75
>10,00,000 and <=15,00,000	11,168	1,371.35	12.28
>15,00,000 and <= 20,00,000	7,162	1,240.50	17.32
>20,00,000 and <= 25,00,000	4,770	1,067.40	22.38
>25,00,000 and <= 50,00,000	12,274	4,351.75	35.46
>50,00,000 and <= 1,00,00,000	8,498	5,978.31	70.35
>1,00,00,000 and <=5,00,00,000	10,215	22,387.03	219.16
>5,00,00,000 and <=10,00,00,000	2,098	14,782.03	704.58
>10,00,00,000 and <=25,00,00,000	1,553	24,215.60	1,559.28
>25,00,00,000 and <=50,00,00,000	639	22,180.59	3,471.14
>50,00,00,000 and <=100,00,00,000	349	24,192.34	6,931.90
>100,00,00,000 and <=500,00,00,000	354	73,844.92	20,860.15
>500,00,00,000	94	174,890.63	186,053.86
<b>Total</b>	<b>1,070,924</b>	<b>373,655.48</b>	

### Notes

1. Total Loss Set Off is the sum of current year losses set off and brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Total Loss Set Off" is the sum of Total Loss Set Off of all returns within the value range slab.
3. The "Average Total Loss Set Off" is the average Total Loss Set Off within the value range slab i.e. "Sum of Total Loss Set Off" divided by total number of returns within the value range slab

## 6.9 Company – Range of Returned Income (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	-	-	-
= 0	609,851	-	-
>0 and <=1,50,000	137,586	605.81	0.44
>150,000 and <= 2,00,000	14,848	258.23	1.74
>2,00,000 and <=2,50,000	12,148	272.31	2.24
>2,50,000 and <= 3,50,000	19,318	574.87	2.98
>3,50,000 and <= 4,00,000	7,926	296.90	3.75
>4,00,000 and <= 4,50,000	7,237	307.06	4.24
>4,50,000 and <= 5,00,000	6,542	310.57	4.75
>5,00,000 and <= 5,50,000	5,865	307.43	5.24
>5,50,000 and <= 9,50,000	35,128	2,578.11	7.34
>9,50,000 and <= 10,00,000	3,496	340.65	9.74
>10,00,000 and <=15,00,000	27,236	3,356.17	12.32
>15,00,000 and <= 20,00,000	18,710	3,247.50	17.36
>20,00,000 and <= 25,00,000	13,808	3,090.77	22.38
>25,00,000 and <= 50,00,000	39,618	14,181.50	35.80
>50,00,000 and <= 1,00,00,000	33,437	24,008.69	71.80
>1,00,00,000 and <=5,00,00,000	47,588	108,126.33	227.21
>5,00,00,000 and <=10,00,00,000	10,941	77,356.42	707.03
>10,00,00,000 and <=25,00,00,000	9,288	145,936.19	1,571.23
>25,00,00,000 and <=50,00,00,000	4,283	150,500.40	3,513.90
>50,00,00,000 and <=100,00,00,000	2,616	182,280.70	6,967.92
>100,00,00,000 and <=500,00,00,000	2,667	554,078.67	20,775.35
>500,00,00,000	787	1,918,474.92	243,770.64
<b>Total</b>	<b>1,070,924</b>	<b>3,190,490.20</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction and deductions u/s 10A/10AA (wherever applicable) as computed in the "Computation of total income" schedule of return of income
2. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
3. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

## 6.10 Company – Range of Tax Payable (AY 2023-24)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	-	-	-
= 0	510,476	-	-
>0 and <=1,50,000	303,722	917.26	0.30
>150,000 and <= 2,00,000	20,136	350.24	1.74
>2,00,000 and <=2,50,000	16,050	359.57	2.24
>2,50,000 and <= 3,50,000	24,360	723.82	2.97
>3,50,000 and <= 4,00,000	9,637	360.91	3.75
>4,00,000 and <= 4,50,000	8,351	354.29	4.24
>4,50,000 and <= 5,00,000	7,181	340.89	4.75
>5,00,000 and <= 5,50,000	6,468	339.01	5.24
>5,50,000 and <= 9,50,000	34,509	2,515.14	7.29
>9,50,000 and <= 10,00,000	2,929	285.45	9.75
>10,00,000 and <=15,00,000	22,670	2,782.64	12.27
>15,00,000 and <= 20,00,000	14,025	2,432.60	17.34
>20,00,000 and <= 25,00,000	10,416	2,333.45	22.40
>25,00,000 and <= 50,00,000	25,652	9,098.57	35.47
>50,00,000 and <= 1,00,00,000	18,971	13,405.78	70.66
>1,00,00,000 and <=5,00,00,000	23,761	52,009.41	218.89
>5,00,00,000 and <=10,00,00,000	4,881	34,436.36	705.52
>10,00,00,000 and <=25,00,00,000	3,666	56,757.75	1,548.22
>25,00,00,000 and <=50,00,00,000	1,444	50,896.14	3,524.66
>50,00,00,000 and <=100,00,00,000	774	54,282.54	7,013.25
>100,00,00,000 and <=500,00,00,000	701	144,412.91	20,600.99
>500,00,00,000	144	287,183.40	199,432.92
<b>Total</b>	<b>1,070,924</b>	<b>716,578.13</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the “Computation of tax liability on total income” schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA/115JD and relief u/s 89/90/90A/91 but before giving credit for taxes paid (Advance Tax/ TDS/ TCS/ Self-Assessment Tax) constitute Tax Payable.
2. The “Sum of Tax Payable” is the sum of Tax Payable of all returns within the value range slab.
3. The “Average Tax Payable” is the average Tax Payable within the value range slab i.e. “Sum of Tax Payable” divided by total number of returns within the value range slab.

## **7. Type of Business**

## 7.1 Type of Business –Corporate and Non-Corporate Taxpayers (AY 2023-24)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
1	OTHERS-Share of Income from firm only.		1,376,931	1,376,931
10001	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Star rated	1,970	2,373	4,343
10002	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Nonstar rated	6,088	25,370	31,458
10003	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Motels, Inns and Dharmshalas	245	1,155	1,400
10004	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Guest houses and circuit houses	415	3,602	4,017
10005	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Dormitories and hostels at educational institutions	83	785	868
10006	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Short stay accommodations n.e.c.	749	4,618	5,367
10007	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Restaurants with bars	1,748	10,719	12,467
10008	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Restaurants without bars	3,418	23,394	26,812
10009	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Canteens	359	7,735	8,094
1001	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of tea	1,177	2,294	3,471
10010	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Independent caterers	424	10,138	10,562
10011	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Casinos and other games of chance	45	162	207
10012	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Other hospitality services n.e.c.	6,304	16,708	23,012
1002	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of coffee	153	467	620
1003	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing and manufacturing of rubber	104	475	579
1004	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Market gardening and horticulture specialties	366	1,162	1,528
1005	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of silk worms and production of silk	24	187	211
1006	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of bees and production of honey	83	334	417

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
1007	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Raising of poultry and production of eggs	741	10,083	10,824
1008	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Rearing of sheep and production of wool	25	194	219
1009	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Rearing of animals and production of animal products	212	4,658	4,870
1010	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Agricultural and animal husbandry services	8,792	30,203	38,995
1011	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Soil conservation, soil testing and soil desalination services	49	160	209
1012	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Hunting, trapping and game propagation services	27	51	78
1013	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Growing of timber, plantation, operation of tree nurseries and conserving of forest	284	1,263	1,547
1014	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Gathering of tendu leaves	5	256	261
1015	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Gathering of other wild growing materials	27	74	101
1016	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Forestry service activities, timber cruising, afforestation and reforestation	62	582	644
1017	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Logging service activities, transport of logs within the forest	32	253	285
1018	AGRICULTURE, ANIMAL HUBANDRY AND FORESTRY-Other agriculture, animal husbandry or forestry activity n.e.c	13,946	29,990	43,936
11001	TRANSPORT AND LOGISTICS SERVICES-Travel agencies and tour operators	6,325	29,829	36,154
11002	TRANSPORT AND LOGISTICS SERVICES-Packers and movers	292	1,432	1,724
11003	TRANSPORT AND LOGISTICS SERVICES-Passenger land transport	727	11,339	12,066
11004	TRANSPORT AND LOGISTICS SERVICES-Air transport	507	263	770
11005	TRANSPORT AND LOGISTICS SERVICES-Transport by urban/suburban railways	59	396	455
11006	TRANSPORT AND LOGISTICS SERVICES-Inland water transport	114	239	353
11007	TRANSPORT AND LOGISTICS SERVICES-Sea and coastal water transport	421	310	731
11008	TRANSPORT AND LOGISTICS SERVICES-Freight transport by road	4,517	85,679	90,196
11009	TRANSPORT AND LOGISTICS SERVICES-Freight transport by railways	81	419	500

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
11010	TRANSPORT AND LOGISTICS SERVICES-Forwarding of freight	1,880	3,698	5,578
11011	TRANSPORT AND LOGISTICS SERVICES-Receiving and acceptance of freight	65	891	956
11012	TRANSPORT AND LOGISTICS SERVICES-Cargo handling	1,405	3,069	4,474
11013	TRANSPORT AND LOGISTICS SERVICES-Storage and warehousing	1,701	3,568	5,269
11014	TRANSPORT AND LOGISTICS SERVICES-Transport via pipelines (transport of gases, liquids, slurry and other commodities)	49	312	361
11015	TRANSPORT AND LOGISTICS SERVICES-Other Transport & Logistics services n.e.c	5,880	54,135	60,015
12001	POSTS AND TELECOMMUNICATION SERVICES-Post and courier activities	452	3,974	4,426
12002	POSTS AND TELECOMMUNICATION SERVICES-Basic telecom services	303	3,851	4,154
12003	POSTS AND TELECOMMUNICATION SERVICES-Value added telecom services	203	741	944
12004	POSTS AND TELECOMMUNICATION SERVICES-Maintenance of telecom network	304	660	964
12005	POSTS AND TELECOMMUNICATION SERVICES-Activities of the cable operators	422	4,422	4,844
12006	POSTS AND TELECOMMUNICATION SERVICES-Other Post & Telecommunication services n.e.c	1,128	4,271	5,399
13001	FINANCIAL INTERMEDIATION SERVICES-Commercial banks, saving banks and discount houses	343	2,935	3,278
13002	FINANCIAL INTERMEDIATION SERVICES-Specialised institutions granting credit	318	596	914
13003	FINANCIAL INTERMEDIATION SERVICES-Financial leasing	891	4,961	5,852
13004	FINANCIAL INTERMEDIATION SERVICES-Hire-purchase financing	348	3,913	4,261
13005	FINANCIAL INTERMEDIATION SERVICES-Housing finance activities	193	1,257	1,450
13006	FINANCIAL INTERMEDIATION SERVICES-Commercial loan activities	2,256	20,679	22,935
13007	FINANCIAL INTERMEDIATION SERVICES-Credit cards	31	191	222
13008	FINANCIAL INTERMEDIATION SERVICES-Mutual funds	352	5,525	5,877
13009	FINANCIAL INTERMEDIATION SERVICES-Chit fund	3,946	1,266	5,212
13010	FINANCIAL INTERMEDIATION SERVICES-Investment activities	16,904	171,156	188,060
13011	FINANCIAL INTERMEDIATION SERVICES-Life insurance	205	95,773	95,978
13012	FINANCIAL INTERMEDIATION SERVICES-Pension funding	11	241	252
13013	FINANCIAL INTERMEDIATION SERVICES-Non-life insurance	307	13,326	13,633

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
13014	FINANCIAL INTERMEDIATION SERVICES-Administration of financial markets	55	1,259	1,314
13015	FINANCIAL INTERMEDIATION SERVICES-Stock brokers, sub-brokers and related activities	3,979	34,571	38,550
13016	FINANCIAL INTERMEDIATION SERVICES-Financial advisers, mortgage advisers and brokers	2,456	23,053	25,509
13017	FINANCIAL INTERMEDIATION SERVICES-Foreign exchange services	1,764	663	2,427
13018	FINANCIAL INTERMEDIATION SERVICES-Other financial intermediation services n.e.c.	17,848	228,614	246,462
14001	COMPUTER AND RELATED SERVICES-Software development	27,529	15,530	43,059
14002	COMPUTER AND RELATED SERVICES-Other software consultancy	10,737	15,175	25,912
14003	COMPUTER AND RELATED SERVICES-Data processing	1,066	2,835	3,901
14004	COMPUTER AND RELATED SERVICES-Database activities and distribution of electronic content	931	990	1,921
14005	COMPUTER AND RELATED SERVICES-Other IT enabled services	27,502	19,824	47,326
14006	COMPUTER AND RELATED SERVICES-BPO services	2,146	1,189	3,335
14007	COMPUTER AND RELATED SERVICES-Cyber café	23	2,855	2,878
14008	COMPUTER AND RELATED SERVICES-Maintenance and repair of office, accounting and computing machinery	443	3,570	4,013
14009	COMPUTER AND RELATED SERVICES-Computer training and educational institutes	1,922	8,109	10,031
14010	COMPUTER AND RELATED SERVICES-Other computation related services n.e.c.	5,591	14,113	19,704
15001	RESEARCH AND DEVELOPMENT-Natural sciences and engineering	312	202	514
15002	RESEARCH AND DEVELOPMENT-Social sciences and humanities	82	295	377
15003	RESEARCH AND DEVELOPMENT-Other Research & Development activities n.e.c.	2,065	1,324	3,389
16001	PROFESSIONS-Legal profession	859	92,401	93,260
16002	PROFESSIONS-Accounting, book-keeping and auditing profession	2,756	104,848	107,604
16003	PROFESSIONS-Tax consultancy	1,271	24,629	25,900
16004	PROFESSIONS-Architectural profession	1,192	16,086	17,278
16005	PROFESSIONS-Engineering and technical consultancy	5,258	34,838	40,096
16006	PROFESSIONS-Advertising	2,522	7,218	9,740
16007	PROFESSIONS-Fashion designing	148	7,906	8,054
16008	PROFESSIONS-Interior decoration	889	8,397	9,286
16009	PROFESSIONS-Photography	323	11,410	11,733
16010	PROFESSIONS-Auctioneers	24	118	142
16011	PROFESSIONS-Business brokerage	562	43,938	44,500



Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
16012	PROFESSIONS-Market research and public opinion polling	285	768	1,053
16013	PROFESSIONS-Business and management consultancy activities	8,443	40,300	48,743
16014	PROFESSIONS-Labour recruitment and provision of personnel	1,925	8,318	10,243
16015	PROFESSIONS-Investigation and security activities	990	2,827	3,817
16016	PROFESSIONS-Buildingcleaning and industrial cleaning activities	91	563	654
16017	PROFESSIONS-Packaging activities	114	863	977
16018	PROFESSIONS-Secretarial activities	123	3,367	3,490
16019	PROFESSIONS-Other business activities n.e.c.	12,471	244,070	256,541
16019_1	PROFESSIONS-Medical Profession	564	64,437	65,001
16020	PROFESSIONS-Film Artist	68	3,326	3,394
17001	EDUCATION SERVICES-Primary education	753	13,782	14,535
17002	EDUCATION SERVICES-Secondary/senior secondary education	211	6,174	6,385
17003	EDUCATION SERVICES-Technical and vocational secondary/senior secondary education	891	2,436	3,327
17004	EDUCATION SERVICES-Higher education	270	2,834	3,104
17005	EDUCATION SERVICES-Education by correspondence	199	1,125	1,324
17006	EDUCATION SERVICES-Coaching centres and tuitions	3,507	87,490	90,997
17007	EDUCATION SERVICES-Other education services n.e.c.	9,956	45,945	55,901
18001	HEALTHCARE SERVICES-General hospitals	3,159	19,665	22,824
18002	HEALTHCARE SERVICES-Speciality and super speciality hospitals	2,482	6,930	9,412
18003	HEALTHCARE SERVICES-Nursing homes	1,346	11,919	13,265
18004	HEALTHCARE SERVICES-Diagnostic centres	2,012	10,466	12,478
18005	HEALTHCARE SERVICES-Pathological laboratories	529	7,648	8,177
18006	HEALTHCARE SERVICES-Independent blood banks	13	196	209
18007	HEALTHCARE SERVICES-Medical transcription	123	974	1,097
18008	HEALTHCARE SERVICES-Independent ambulance services	66	272	338
18009	HEALTHCARE SERVICES-Medical suppliers, agencies and stores	4,063	35,918	39,981
18010	HEALTHCARE SERVICES-Medical clinics	1,358	54,477	55,835
18011	HEALTHCARE SERVICES-Dental practice	337	15,283	15,620
18012	HEALTHCARE SERVICES-Ayurveda practice	353	4,122	4,475
18013	HEALTHCARE SERVICES-Unani practice	8	247	255
18014	HEALTHCARE SERVICES-Homeopathy practice	77	5,021	5,098

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
18015	HEALTHCARE SERVICES-Nurses, physiotherapists or other paramedical practitioners	233	4,463	4,696
18016	HEALTHCARE SERVICES-Veterinary hospitals and practice	56	734	790
18017	HEALTHCARE SERVICES-Medical Education	2,182	9,912	12,094
18018	HEALTHCARE SERVICES-Medical Research	354	492	846
18019	HEALTHCARE SERVICES-Practice of Alternative Medicine	44	797	841
18020	HEALTHCARE SERVICES-Other healthcare services	4,776	20,935	25,711
19001	SOCIAL AND COMMUNITY WORK-social work activities with accommodation (orphanages and homes for the aged)	220	1,213	1,433
19002	SOCIAL AND COMMUNITY WORK-social work activities without accommodation (Creches)	460	2,818	3,278
19003	SOCIAL AND COMMUNITY WORK-Industry associations, chambers of commerce	139	574	713
19004	SOCIAL AND COMMUNITY WORK-Professional organisations	214	3,528	3,742
19005	SOCIAL AND COMMUNITY WORK-Trade unions	41	1,165	1,206
19006	SOCIAL AND COMMUNITY WORK-Religious organizations	90	4,367	4,457
19007	SOCIAL AND COMMUNITY WORK-Political organisations	2	142	144
19008	SOCIAL AND COMMUNITY WORK-Other membership organisations n.e.c. (rotary clubs, book clubs and philatelic clubs)	173	2,971	3,144
19009	SOCIAL AND COMMUNITY WORK-Other Social or community service n.e.c	3,932	24,435	28,367
2	OTHERS-Not Applicable	-	21,041	21,041
20001	CULTURE AND SPORT-Motion picture production	1,454	2,255	3,709
20002	CULTURE AND SPORT-Film distribution	484	995	1,479
20003	CULTURE AND SPORT-Film laboratories	62	118	180
20004	CULTURE AND SPORT-Television channel productions	237	415	652
20005	CULTURE AND SPORT-Television channels broadcast	468	696	1,164
20006	CULTURE AND SPORT-Video production and distribution	803	1,606	2,409
20007	CULTURE AND SPORT-Sound recording studios	140	671	811
20008	CULTURE AND SPORT-Radio recording and distribution	47	121	168
20009	CULTURE AND SPORT-Stage production and related activities	134	757	891
2001	FISH FARMING-Fishing on commercial basis in inland waters	83	1,319	1,402
20010	CULTURE AND SPORT-Individual artists excluding authors	35	3,498	3,533
20011	CULTURE AND SPORT-Literary activities	34	1,280	1,314

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
20012	CULTURE AND SPORT-Other cultural activities n.e.c.	685	7,701	8,386
20013	CULTURE AND SPORT-Circuses and race tracks	7	22	29
20014	CULTURE AND SPORT-Video Parlours	23	258	281
20015	CULTURE AND SPORT-News agency activities	344	1,143	1,487
20016	CULTURE AND SPORT-Library and archives activities	15	173	188
20017	CULTURE AND SPORT-Museum activities	12	32	44
20018	CULTURE AND SPORT-Preservation of historical sites and buildings	18	59	77
20019	CULTURE AND SPORT-Botanical and zoological gardens	9	41	50
2002	FISH FARMING-Fishing on commercial basis in ocean and coastal areas	40	2,717	2,757
20020	CULTURE AND SPORT-Operation and maintenance of sports facilities	113	298	411
20021	CULTURE AND SPORT-Activities of sports and game schools	229	861	1,090
20022	CULTURE AND SPORT-Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	308	524	832
20023	CULTURE AND SPORT-Other sporting activities n.e.c.	773	2,798	3,571
20023_1	CULTURE AND SPORT- Sports Management	96	276	372
20024	CULTURE AND SPORT-Other recreational activities n.e.c.	720	3,313	4,033
2003	FISH FARMING-Fish farming	305	6,646	6,951
2004	FISH FARMING-Gathering of marine materials such as natural pearls, sponges, coral etc.	8	634	642
2005	FISH FARMING-Services related to marine and fresh water fisheries, fish hatcheries and fish farms	97	555	652
2006	FISH FARMING-Other Fish farming activity n.e.c	293	4,439	4,732
21001	OTHER SERVICES-Hair dressing and other beauty treatment	751	31,664	32,415
21002	OTHER SERVICES-Funeral and related activities	23	244	267
21003	OTHER SERVICES-Marriage bureaus	112	911	1,023
21004	OTHER SERVICES-Pet care services	183	1,117	1,300
21005	OTHER SERVICES-Sauna and steam baths, massage salons etc.	95	878	973
21006	OTHER SERVICES-Astrological and spiritualists activities	209	5,841	6,050
21007	OTHER SERVICES-Private households as employers of domestic staff	133	1,179	1,312
21008	OTHER SERVICES-Other services n.e.c.	247,850	2,196,773	2,444,623
21008_1	OTHER SERVICES-Event Management	2,095	10,141	12,236
22001	OTHER SERVICES-Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	36	913	949

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
23001	ACTIVITIES OF COOPERATIVE SOCIETY-Banking/Credit Facilities to its members	-	39,554	39,554
23002	ACTIVITIES OF COOPERATIVE SOCIETY-Cottage Industry	-	2,544	2,544
23003	ACTIVITIES OF COOPERATIVE SOCIETY-Marketing of Agricultural produce grown by its members	-	1,999	1,999
23004	ACTIVITIES OF COOPERATIVE SOCIETY-Purchase of Agricultural Implements, seeds, livestock or other articles intended for agriculture for the purpose of supplying to its members.	-	3,489	3,489
23005	ACTIVITIES OF COOPERATIVE SOCIETY-Processing , without the aid of power, of the agricultural Produce of its members.	-	139	139
23006	ACTIVITIES OF COOPERATIVE SOCIETY-Collective disposal of Labour of its members	-	5,692	5,692
23007	ACTIVITIES OF COOPERATIVE SOCIETY-Fishing or allied activities for the purpose of supplying to its members.	-	197	197
23008	ACTIVITIES OF COOPERATIVE SOCIETY-Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act	-	19,393	19,393
23009	ACTIVITIES OF COOPERATIVE SOCIETY-Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)	-	1,488	1,488
23010	ACTIVITIES OF COOPERATIVE SOCIETY-Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)	-	8,714	8,714
23011	ACTIVITIES OF COOPERATIVE SOCIETY-Interest/Dividend from Investment in other co-operative society	-	19,566	19,566
23012	ACTIVITIES OF COOPERATIVE SOCIETY-Income from Letting of godowns / warehouses for storage, processing / facilitating the marketing of commodities	-	260	260
23013	ACTIVITIES OF COOPERATIVE SOCIETY-Others	-	22,001	22,001
23014	ACTIVITIES OF COOPERATIVE SOCIETY-Federal milk co-operative society	-	184	184
3001	MINING AND QUARRYING-Mining and agglomeration of hard coal	123	172	295
3002	MINING AND QUARRYING-Mining and agglomeration of lignite	29	75	104
3003	MINING AND QUARRYING-Extraction and agglomeration of peat	6	56	62

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
3004	MINING AND QUARRYING-Extraction of crude petroleum and natural gas	154	163	317
3005	MINING AND QUARRYING-Service activities incidental to oil and gas extraction excluding surveying	280	280	560
3006	MINING AND QUARRYING-Mining of uranium and thorium ores	9	31	40
3007	MINING AND QUARRYING-Mining of iron ores	222	268	490
3008	MINING AND QUARRYING-Mining of nonferrous metal ores, except uranium and thorium ores	60	113	173
3009	MINING AND QUARRYING-Mining of gemstones	20	70	90
3010	MINING AND QUARRYING-Mining of chemical and fertilizer minerals	38	154	192
3011	MINING AND QUARRYING-Mining of quarrying of abrasive materials	47	155	202
3012	MINING AND QUARRYING-Mining of mica, graphite and asbestos	20	75	95
3013	MINING AND QUARRYING-Quarrying of stones (marble/granite/dolomite), sand and clay	1,114	5,720	6,834
3014	MINING AND QUARRYING-Other mining and quarrying	1,243	4,351	5,594
3015	MINING AND QUARRYING-Mining and production of salt	96	348	444
3016	MINING AND QUARRYING-Other mining and quarrying n.e.c	1,330	5,027	6,357
4001	MANUFACTURING-Production, processing and preservation of meat and meat products	301	770	1,071
4002	MANUFACTURING-Production, processing and preservation of fish and fish products	274	494	768
4003	MANUFACTURING-Manufacture of vegetable oil, animal oil and fats	878	2,351	3,229
4004	MANUFACTURING-Processing of fruits, vegetables and edible nuts	734	2,679	3,413
4005	MANUFACTURING-Manufacture of dairy products	1,072	7,657	8,729
4006	MANUFACTURING-Manufacture of sugar	443	438	881
4007	MANUFACTURING-Manufacture of cocoa, chocolates and sugar confectionery	311	842	1,153
4008	MANUFACTURING-Flour milling	1,042	3,855	4,897
4009	MANUFACTURING-Rice milling	1,811	21,022	22,833
4010	MANUFACTURING-Dal milling	290	3,678	3,968
4011	MANUFACTURING-Manufacture of other grain mill products	401	1,868	2,269
4012	MANUFACTURING-Manufacture of bakery products	1,014	5,517	6,531
4013	MANUFACTURING-Manufacture of starch products	86	299	385
4014	MANUFACTURING-Manufacture of animal feeds	721	2,584	3,305
4015	MANUFACTURING-Manufacture of other food products	5,094	14,565	19,659

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4016	MANUFACTURING-Manufacturing of wines	202	129	331
4017	MANUFACTURING-Manufacture of beer	126	48	174
4018	MANUFACTURING-Manufacture of malt liquors	142	61	203
4019	MANUFACTURING-Distilling and blending of spirits, production of ethyl alcohol	416	147	563
4020	MANUFACTURING-Manufacture of mineral water	532	1,611	2,143
4021	MANUFACTURING-Manufacture of soft drinks	180	427	607
4022	MANUFACTURING-Manufacture of other non-alcoholic beverages	366	396	762
4023	MANUFACTURING-Manufacture of tobacco products	348	1,464	1,812
4024	MANUFACTURING-Manufacture of textiles (other than by handloom)	9,707	88,485	98,192
4025	MANUFACTURING-Manufacture of textiles using handlooms (khadi)	877	5,000	5,877
4026	MANUFACTURING-Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	219	1,138	1,357
4027	MANUFACTURING-Manufacture of carpet, rugs, blankets, shawls etc. by hand	99	1,444	1,543
4028	MANUFACTURING-Manufacture of wearing apparel	2,381	20,153	22,534
4029	MANUFACTURING-Tanning and dressing of leather	221	1,953	2,174
4030	MANUFACTURING-Manufacture of luggage, handbags and the like saddler and harness	262	1,306	1,568
4031	MANUFACTURING-Manufacture of footwear	852	3,720	4,572
4032	MANUFACTURING-Manufacture of wood and wood products, cork, straw and plaiting material	912	7,113	8,025
4033	MANUFACTURING-Manufacture of paper and paper products	2,946	10,587	13,533
4034	MANUFACTURING-Publishing, printing and reproduction of recorded media	1,995	8,135	10,130
4035	MANUFACTURING-Manufacture of coke oven products	141	234	375
4036	MANUFACTURING-Manufacture of refined petroleum products	441	292	733
4037	MANUFACTURING-Processing of nuclear fuel	14	17	31
4038	MANUFACTURING-Manufacture of fertilizers and nitrogen compounds	1,207	1,091	2,298
4039	MANUFACTURING-Manufacture of plastics in primary forms and of synthetic rubber	434	1,756	2,190
4040	MANUFACTURING-Manufacture of paints, varnishes and similar coatings	814	1,660	2,474
4041	MANUFACTURING-Manufacture of pharmaceuticals, medicinal chemicals and botanical products	7,468	3,767	11,235
4042	MANUFACTURING-Manufacture of soap and detergents	381	1,427	1,808



Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4043	MANUFACTURING-Manufacture of other chemical products	4,874	6,716	11,590
4044	MANUFACTURING-Manufacture of man-made fibers	120	567	687
4045	MANUFACTURING-Manufacture of rubber products	1,212	3,254	4,466
4046	MANUFACTURING-Manufacture of plastic products	3,813	17,538	21,351
4047	MANUFACTURING-Manufacture of glass and glass products	444	1,039	1,483
4048	MANUFACTURING-Manufacture of cement, lime and plaster	692	1,160	1,852
4049	MANUFACTURING-Manufacture of articles of concrete, cement and plaster	514	3,263	3,777
4050	MANUFACTURING-Manufacture of Bricks	610	19,651	20,261
4051	MANUFACTURING-Manufacture of other clay and ceramic products	824	2,511	3,335
4052	MANUFACTURING-Manufacture of other non-metallic mineral products	299	1,037	1,336
4053	MANUFACTURING-Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	409	357	766
4054	MANUFACTURING-Manufacture of Ferro alloys	370	434	804
4055	MANUFACTURING-Manufacture of Ingots, billets, blooms and slabs etc.	686	722	1,408
4056	MANUFACTURING-Manufacture of steel products	4,182	9,776	13,958
4057	MANUFACTURING-Manufacture of basic precious and non-ferrous metals	335	2,218	2,553
4058	MANUFACTURING-Manufacture of non-metallic mineral products	278	1,202	1,480
4059	MANUFACTURING-Casting of metals	1,058	4,056	5,114
4060	MANUFACTURING-Manufacture of fabricated metal products	2,271	10,812	13,083
4061	MANUFACTURING-Manufacture of engines and turbines	221	368	589
4062	MANUFACTURING-Manufacture of pumps and compressors	456	1,278	1,734
4063	MANUFACTURING-Manufacture of bearings and gears	315	792	1,107
4064	MANUFACTURING-Manufacture of ovens and furnaces	105	203	308
4065	MANUFACTURING-Manufacture of lifting and handling equipment	416	666	1,082
4066	MANUFACTURING-Manufacture of other general purpose machinery	907	3,354	4,261
4067	MANUFACTURING-Manufacture of agricultural and forestry machinery	715	3,373	4,088
4068	MANUFACTURING-Manufacture of Machine Tools	2,142	11,579	13,721
4069	MANUFACTURING-Manufacture of machinery for metallurgy	56	192	248
4070	MANUFACTURING-Manufacture of machinery for mining, quarrying and constructions	266	553	819
4071	MANUFACTURING-Manufacture of machinery for processing of food and beverages	311	786	1,097

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
4072	MANUFACTURING-Manufacture of machinery for leather and textile	152	725	877
4073	MANUFACTURING-Manufacture of weapons and ammunition	86	43	129
4074	MANUFACTURING-Manufacture of other special purpose machinery	959	1,420	2,379
4075	MANUFACTURING-Manufacture of domestic appliances	421	1,138	1,559
4076	MANUFACTURING-Manufacture of office, accounting and computing machinery	53	158	211
4077	MANUFACTURING-Manufacture of electrical machinery and apparatus	2,875	4,548	7,423
4078	MANUFACTURING-Manufacture of Radio, Television, communication equipment and apparatus	314	223	537
4079	MANUFACTURING-Manufacture of medical and surgical equipment	1,138	1,260	2,398
4080	MANUFACTURING-Manufacture of industrial process control equipment	665	1,495	2,160
4081	MANUFACTURING-Manufacture of instruments and appliances for measurements and navigation	168	235	403
4082	MANUFACTURING-Manufacture of optical instruments	83	178	261
4083	MANUFACTURING-Manufacture of watches and clocks	55	224	279
4084	MANUFACTURING-Manufacture of motor vehicles	635	248	883
4085	MANUFACTURING-Manufacture of body of motor vehicles	286	908	1,194
4086	MANUFACTURING-Manufacture of parts & accessories of motor vehicles & engines	3,427	4,950	8,377
4087	MANUFACTURING-Building & repair of ships and boats	132	271	403
4088	MANUFACTURING-Manufacture of railway locomotive and rolling stocks	151	149	300
4089	MANUFACTURING-Manufacture of aircraft and spacecraft	117	46	163
4090	MANUFACTURING-Manufacture of bicycles	128	496	624
4091	MANUFACTURING-Manufacture of other transport equipment	148	217	365
4092	MANUFACTURING-Manufacture of furniture	1,205	7,889	9,094
4093	MANUFACTURING-Manufacture of jewellery	1,859	31,637	33,496
4094	MANUFACTURING-Manufacture of sports goods	130	650	780
4095	MANUFACTURING-Manufacture of musical instruments	31	145	176
4096	MANUFACTURING-Manufacture of games and toys	186	542	728
4097	MANUFACTURING-Other manufacturing n.e.c.	62,822	253,647	316,469
4098	MANUFACTURING-Recycling of metal waste and scrap	340	1,272	1,612
4099	MANUFACTURING-Recycling of non-metal waste and scrap	318	967	1,285



Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
5001	ELECTRICITY, GAS AND WATER-Production, collection and distribution of electricity	5,863	1,632	7,495
5002	ELECTRICITY, GAS AND WATER-Manufacture and distribution of gas	458	1,992	2,450
5003	ELECTRICITY, GAS AND WATER-Collection, purification and distribution of water	205	845	1,050
5004	ELECTRICITY, GAS AND WATER-Other essential commodity service n.e.c	1,582	8,525	10,107
6001	CONSTRUCTION-Site preparation works	2,447	16,749	19,196
6002	CONSTRUCTION-Building of complete constructions or parts civil contractors	19,152	112,441	131,593
6003	CONSTRUCTION-Building installation	675	2,574	3,249
6004	CONSTRUCTION-Building completion	6,262	25,627	31,889
6005	CONSTRUCTION-Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	5,960	33,829	39,789
6006	CONSTRUCTION-Construction and maintenance of power plants	768	1,667	2,435
6007	CONSTRUCTION-Construction and maintenance of industrial plants	533	3,095	3,628
6008	CONSTRUCTION-Construction and maintenance of power transmission and telecommunication lines	799	2,880	3,679
6009	CONSTRUCTION-Construction of water ways and water reservoirs	274	2,130	2,404
6010	CONSTRUCTION-Other construction activity n.e.c.	37,989	214,259	252,248
7001	REAL ESTATE AND RENTING SERVICES-Purchase, sale and letting of leased buildings(residential and nonresidential)	6,417	12,418	18,835
7002	REAL ESTATE AND RENTING SERVICES-Operating of real estate of self-owned buildings(residential and nonresidential)	3,887	6,414	10,301
7003	REAL ESTATE AND RENTING SERVICES-Developing and sub-dividing real estate into lots	9,805	19,464	29,269
7004	REAL ESTATE AND RENTING SERVICES-Real estate activities on a fee or contract basis	6,473	18,641	25,114
7005	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c	39,310	55,580	94,890
8001	RENTING OF MACHINERY-Renting of land transport equipment	220	3,823	4,043
8002	RENTING OF MACHINERY-Renting of water transport equipment	53	177	230
8003	RENTING OF MACHINERY-Renting of air transport equipment	288	107	395
8004	RENTING OF MACHINERY-Renting of agricultural machinery and equipment	85	1,077	1,162
8005	RENTING OF MACHINERY-Renting of construction and civil engineering machinery	300	3,291	3,591
8006	RENTING OF MACHINERY-Renting of	206	1,087	1,293

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	office machinery and equipment			
8007	RENTING OF MACHINERY-Renting of other machinery and equipment n.e.c.	514	4,561	5,075
8008	RENTING OF MACHINERY-Renting of personal and household goods n.e.c.	82	1,260	1,342
8009	RENTING OF MACHINERY-Renting of other machinery n.e.c.	670	7,420	8,090
9001	WHOLESALE AND RETAIL TRADE-Wholesale and retail sale of motor vehicles	4,221	20,434	24,655
9002	WHOLESALE AND RETAIL TRADE-Repair and maintenance of motor vehicles	747	10,378	11,125
9003	WHOLESALE AND RETAIL TRADE-Sale of motor parts and accessories wholesale and retail	1,703	24,088	25,791
9004	WHOLESALE AND RETAIL TRADE-Retail sale of automotive fuel	629	48,213	48,842
9005	WHOLESALE AND RETAIL TRADE-General commission agents, commodity brokers and auctioneers	3,382	464,087	467,469
9006	WHOLESALE AND RETAIL TRADE-Wholesale of agricultural raw material	3,714	57,678	61,392
9007	WHOLESALE AND RETAIL TRADE-Wholesale of food & beverages and tobacco	2,252	27,064	29,316
9008	WHOLESALE AND RETAIL TRADE-Wholesale of household goods	988	17,383	18,371
9009	WHOLESALE AND RETAIL TRADE-Wholesale of metals and metal ores	2,426	17,708	20,134
9010	WHOLESALE AND RETAIL TRADE-Wholesale of household goods	338	6,223	6,561
9011	WHOLESALE AND RETAIL TRADE-Wholesale of construction material	1,582	35,806	37,388
9012	WHOLESALE AND RETAIL TRADE-Wholesale of hardware and sanitary fittings	748	19,239	19,987
9013	WHOLESALE AND RETAIL TRADE-Wholesale of cotton and jute	656	6,746	7,402
9014	WHOLESALE AND RETAIL TRADE-Wholesale of raw wool and raw silk	102	1,643	1,745
9015	WHOLESALE AND RETAIL TRADE-Wholesale of other textile fibres	2,880	36,222	39,102
9016	WHOLESALE AND RETAIL TRADE-Wholesale of industrial chemicals	1,942	10,700	12,642
9017	WHOLESALE AND RETAIL TRADE-Wholesale of fertilizers and pesticides	1,240	20,403	21,643
9018	WHOLESALE AND RETAIL TRADE-Wholesale of electronic parts & equipment	3,958	24,436	28,394
9019	WHOLESALE AND RETAIL TRADE-Wholesale of other machinery, equipment and supplies	3,287	13,832	17,119
9020	WHOLESALE AND RETAIL TRADE-Wholesale of waste, scrap & materials for recycling	950	21,933	22,883
9021	WHOLESALE AND RETAIL TRADE-Retail sale of food, beverages and tobacco in specialized stores	1,251	26,622	27,873
9022	WHOLESALE AND RETAIL TRADE-Retail	549	15,957	16,506

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
	sale of other goods in specialized stores			
9023	WHOLESALE AND RETAIL TRADE-Retail sale in non-specialized stores	696	39,677	40,373
9024	WHOLESALE AND RETAIL TRADE-Retail sale of textiles, apparel, footwear, leather goods	5,814	113,344	119,158
9025	WHOLESALE AND RETAIL TRADE-Retail sale of other household appliances	762	18,570	19,332
9026	WHOLESALE AND RETAIL TRADE-Retail sale of hardware, paint and glass	491	36,199	36,690
9027	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c	73,668	936,583	1,010,251
9028	WHOLESALE AND RETAIL TRADE-Retail sale of other products n.e.c	76,899	2,055,917	2,132,816
<b>Total</b>		<b>1,062,301</b>	<b>11,415,131</b>	<b>12,477,432</b>