

INDIAN INCOME TAX RETURN

(Including Fringe Benefit Tax Return)

[For Companies other than companies claiming exemption under section 11]

(Please see rule 12 of the Income-tax Rules, 1962)

(Also see attached instructions)

Assessment Year

2009 - 10

Part A-GEN

GENERAL

PERSONAL INFORMATION	Name										PAN					
	Is there any change in the company's name? If yes, please furnish the old name															
	Flat/Door/Block No				Name Of Premises/Building/Village						Date of incorporation (DD/MM/YYYY)					
	Road/Street/Post Office				Area/Locality						If a domestic company (Tick) <input checked="" type="checkbox"/>					
	Town/City/District				State				Pin code				If a public company write 6, and if private company write 7 (as defined in section 3 of the Company Act)			
	Email Address						(STD code)-Phone Number									
FILING STATUS	Designation of Assessing Officer				Area Code		AO Type		Range Code		AO No		Return filed under section (Enter Code) [Please see instruction number 9(i)]		Income-tax	
													Fringe Benefits			
	Whether original or Revised return? (Tick) <input checked="" type="checkbox"/> Original <input type="checkbox"/> Revised <input type="checkbox"/>															
	If revised, then enter Receipt No and Date of filing original return (DD/MM/YYYY)															
AUDIT INFORMATION	Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/>															
	In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>															
	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>															
	If yes, please furnish following information -															
	(a)	Name of the representative														
	(b)	Address of the representative														
	(c)	Permanent Account Number (PAN) of the representative														
Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>																
Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information-																
(a)	Name of the auditor signing the tax audit report															
(b)	Membership no. of the auditor															
(c)	Name of the auditor (proprietorship/ firm)															
(d)	Permanent Account Number (PAN) of the proprietorship/ firm															
(e)	Date of audit report.															

For Office Use Only

For Office Use Only

Receipt No

Date

Seal and Signature of receiving official

HOLDING STATUS	Nature of company (write 1 if holding company, write 2 if a subsidiary company, write 3 if both, write 4 if any other) <input type="checkbox"/>			
	If subsidiary company, mention the name, address and PAN of the holding company			
	If holding company, mention the name, address and PAN of the subsidiary companies			
BUSINESS ORGANISATION	In case of amalgamating company, write the name of amalgamated company			
	In case of amalgamated company, write the name of amalgamating company			
	In the case of demerged company, write the name of resulting company			
	In a case of resulting company, write the name of demerged company			
KEY PERSONS	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year			
	S.No.	Name	Designation	Residential Address
SHAREHOLDERS INFORMATION	Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year			
	S.No.	Name and Address	Percentage of shares held	PAN

NATURE OF COMPANY AND ITS BUSINESS	Nature of company		(Tick) <input checked="" type="checkbox"/>	
	1	Are you a public sector company as defined in section 2(36A) of the Income-tax Act Act	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	2	Are you a company owned by the Reserve Bank of India	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	3	Are you a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank	<input type="checkbox"/> Yes	<input type="checkbox"/> No

4	Are you a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5	Are you a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6	Are you a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999).	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7	Are you a company being a non-banking Financial Institution	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Nature of business or profession, if more than one business or profession indicate the three main activities/ products			
S.No.	Code [Please see instruction No.9(ii)]	Description	
(i)			
(ii)			
(iii)			

Part A-BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2009

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

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

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

Part A-P& L
Profit and Loss Account for the previous year 2008-09
(fill items 1 to 50 in a case where regular books of accounts are maintained, otherwise fill item 51)

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

6	Opening Stock		6	
7	Purchases (net of refunds and duty or tax, if any)		7	
8	Duties and taxes, paid or payable, in respect of goods and services purchased			
	a	Custom duty	8a	
	b	Counter vailing duty	8b	
	c	Special additional duty	8c	
	d	Union excise duty	8d	
	e	Service tax	8e	
	f	VAT/ Sales tax	8f	
	g	Any other tax, paid or payable	8g	
	h	Total (8a+8b+8c+8d+8e+8f+8g)	8h	
9	Freight		9	
10	Consumption of stores and spare parts		10	
11	Power and fuel		11	
12	Rents		12	
13	Repairs to building		13	
14	Repairs to machinery		14	
15	Compensation to employees			
	a	Salaries and wages	15a	
	b	Bonus	15b	
	c	Reimbursement of medical expenses	15c	
	d	Leave encashment	15d	
	e	Leave travel benefits	15e	
	f	Contribution to approved superannuation fund	15f	
	g	Contribution to recognised provident fund	15g	
	h	Contribution to recognised gratuity fund	15h	
	i	Contribution to any other fund	15i	
	j	Any other benefit to employees in respect of which an expenditure has been incurred	15j	
	k	Fringe benefit tax paid or payable	15k	
	l	Total compensation to employees (15a+15b+15c+15d+15e+15f+15g+15h+15i+15j+15k)	15l	
16	Insurance			
	a	Medical Insurance	16a	
	b	Life Insurance	16b	
	c	Keyman's Insurance	16c	
	d	Other Insurance including factory, office, car, goods, etc.	16d	
	e	Total expenditure on insurance (16a+16b+16c+16d)	16e	
17	Workmen and staff welfare expenses		17	
18	Entertainment		18	
19	Hospitality		19	
20	Conference		20	
21	Sales promotion including publicity (other than advertisement)		21	
22	Advertisement		22	
23	Commission		23	
24	Hotel, boarding and Lodging		24	
25	Traveling expenses including foreign traveling		25	
26	Conveyance expenses		26	
27	Telephone expenses		27	
28	Guest House expenses		28	

	29	Club expenses		29		
	30	Festival celebration expenses		30		
	31	Scholarship		31		
	32	Gift		32		
	33	Donation		33		
	34	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	a	Union excise duty	34a			
	b	Service tax	34b			
	c	VAT/ Sales tax	34c			
	d	Cess	34d			
	e	Any other rate, tax, duty or cess incl STT	34e			
	f	Total rates and taxes paid or payable (34a+34b+34c+34d+34e)		34f		
	35	Audit fee		35		
	36	Other expenses		36		
	37	Bad debts		37		
	38	Provision for bad and doubtful debts		38		
	39	Other provisions		39		
	40	Profit before interest, depreciation and taxes [5 – (6 + 7 + 8h + 9 to 14 + 15k + 16e + 17 to 33 + 34f + 35 to 39)]		40		
	41	Interest		41		
	42	Depreciation		42		
	43	Profit before taxes (39-40-41)		43		
PROVISIONS FOR TAX AND APPROPRIATIONS	44	Provision for current tax		44		
	45	Provision for Fringe benefit Tax		45		
	46	Provision for Deferred Tax and deferred liability		46		
	47	Profit after tax (43 – 44 – 45 – 46)		47		
	48	Balance brought forward from previous year		48		
	49	Amount available for appropriation (48 + 48)		49		
	50	Appropriations				
		a	Transfer to reserves and surplus	50a		
		b	Proposed dividend/ Interim dividend	50b		
		c	Tax on dividend/ Tax on dividend for earlier years	50c		
		d	Any other appropriation	50d		
	e	Total (50a + 50b + 50c + 50d)		50e		
	51	Balance carried to balance sheet (49 – 50e)		51		

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

OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile <input type="checkbox"/> cash				
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	3	Effect on the profit because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A			3	
	4	Method of valuation of closing stock employed in the previous year				
		a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>	
		b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>	
		c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
		d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A		4d	
		5	Amounts not credited to the profit and loss account, being -			
		a	the items falling within the scope of section 28	5a		

	b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b		
	c	escalation claims accepted during the previous year	5c		
	d	any other item of income	5d		
	e	capital receipt, if any	5e		
	f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)		5f	
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36:-				
	a	Premium paid for insurance against risk of damage or destruction of stocks or store	6a		
	b	Premium paid for insurance on the health of employees	6b		
	c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.	6c		
	d	Any amount of interest paid in respect of borrowed capital	6d		
	e	Amount of discount on a zero-coupon bond	6e		
	f	Amount of contributions to a recognised provident fund	6f		
	g	Amount of contributions to an approved superannuation fund	6g		
	h	Amount of contributions to an approved gratuity fund	6h		
	i	Amount of contributions to any other fund	6i		
	j	Amount of bad and doubtful debts	6j		
	k	Provision for bad and doubtful debts	6k		
	l	Amount transferred to any special reserve	6l		
	m	Expenditure for the purposes of promoting family planning amongst employees	6m		
	n	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent credited to the employees account on or before the due date	6n		
	o	Any other disallowance	6o		
	p	Total amount disallowable under section 36 (total of 6a to 6o)		6p	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37				
	a	Expenditure of personal nature;	7a		
	b	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	7b		
	c	Expenditure by way of penalty or fine for violation of any law for the time being in force;	7c		
	d	Any other penalty or fine;	7d		
	e	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	7e		
	f	Amount of any liability of a contingent nature	7f		
	g	Amount of expenditure in relation to income which does not form part of total income	7g		
	h	Any other amount not allowable under section 37	7h		
	i	Total amount disallowable under section 37(total of 7a to 7h)		7i	
8	A. Amounts debited to the profit and loss account, to the extent disallowable under section 40				
	a	Amount disallowable under section 40 (a)(i), 40(a)(ia) and 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Aa		
	b	Amount paid as fringe benefit tax	Ab		
	c	Amount of tax or rate levied or assessed on the basis of profits	Ac		
	d	Amount paid as wealth tax	Ad		

	e	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member	Ae		
	f	Any other disallowance	Af		
	g	Total amount disallowable under section 40(total of Aa to Af)			8Ag
	B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			8B
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A				
	a	Amounts paid to persons specified in section 40A(2)(b)	9a		
	b	Amount paid otherwise than by account payee cheque or account payee bank draft under section 40(3) – 100% disallowable	9b		
	c	Provision for payment of gratuity	9c		
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution;	9d		
	e	Any other disallowance	9e		
	f	Total amount disallowable under section 40A			9f
10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year				
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Total amount allowable under section 43B (total of 10a to 10f)			10g
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B:-				
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank	11e		
	f	Any sum payable towards leave encashment	11f		
	g	Total amount disallowable under Section 43B(total of 11a to 11f)			11g
12	Amount of credit outstanding in the accounts in respect of				
	a	Union Excise Duty	12a		
	b	Service tax	12b		
	c	VAT/sales tax	12c		
	d	Any other tax	12d		
	e	Total amount outstanding (total of 12a to 12d)			12e
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC				13
14	Any amount of profit chargeable to tax under section 41				14
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)				15

Part A – QD Quantitative details (optional in a case not liable for audit under section 44AB)

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

Part B - TI Computation of total income

TOTAL INCOME	1	Income from house property (4c of Schedule-HP) (enter nil if loss)		1
	2	Profits and gains from business or profession		
	i	Profit and gains from business other than speculative business (A37 of Schedule-BP)	2i	
	ii	Profit and gains from speculative business (B41 of Schedule-BP) (enter nil if loss)	2ii	
	iii	Total (2i + 2ii)	2iii	
	3	Capital gains		
	a	Short term		
	i	Short-term (under section 111A) (A7 of Schedule-CG)	3ai	
	ii	Short-term (others) (A8 of Schedule-CG)	3aii	
	iii	Total short-term (3ai + 3aii)	3aiii	
	b	Long-term (B6 of Schedule-CG) (enter nil if loss)		3b
	c	Total capital gains (3aiii + 3b) (take the figure adjusted to Schedule CYLA)		3c
	4	Income from other sources		
	a	from sources other than from owning race horses (3 of Schedule OS)	4a	
	b	from owning race horses (4c of Schedule OS) (enter nil if loss)	4b	
	c	Total (a + b)		4c
	5	Total (1 + 2c + 3c + 4c)		5
6	Losses of current year to be set off against 5 (total of 2vi, 3vi and 4vi of Schedule CYLA)		6	
7	Balance after set off current year losses (5 – 6)		7	
8	Brought forward losses to be set off against 7 (total of 2vi, 3vi and 4vi of Schedule BFLA)		8	

9	Gross Total income (7 – 8) (also 5vii of Schedule BFLA)	9	
10	Deductions under Chapter VI-A (1 of Schedule VIA)	10	
11	Total income (9 – 10)	11	
12	Net agricultural income/ any other income for rate purpose (4 of Schedule EI)	12	
13	'Aggregate income' (11 + 12)	13	
14	Losses of current year to be carried forward (total of xi of Schedule CFL)	14	
15	Deemed total income under section 115JB (6 of Schedule MAT)	15	

Part B - TTI Computation of tax liability on total income

COMPUTATION OF TAX LIABILITY	1	Tax Payable on deemed total Income under section 115JB (7 of Schedule MAT)		1		
	2	Tax payable on total income in item 11 of Part B-TI				
		a	Tax at normal rates	2a		
		b	Tax at special rates (11 of Schedule-SI)	2b		
		c	Tax Payable on Total Income in item 11 of Part B-TI (2a + 2b)		2c	
	3	Gross tax payable (enter higher of 2c and 1)			3	
	4	Credit under section 115JAA of tax paid in earlier years (if 2c is more than 1) (7 of Schedule MATC)			4	
	5	Tax payable after credit under section 115JAA [(3 – 4)]			5	
	6	Surcharge on 5			6	
	7	Education cess, including secondary and higher education cess on (5+6)			7	
	8	Gross tax liability (5+6+ 7)			8	
	9	Tax relief				
a		Section 90	9a			
b		Section 91	9b			
c		Total (9a + 9b)		9c		
10	Net tax liability (8 – 9c)			10		
11	Interest payable					
	a	For default in furnishing the return (section 234A)	11a			
	b	For default in payment of advance tax (section 234B)	11b			
	c	For deferment of advance tax (section 234C)	11c			
	d	Total Interest Payable (11a+11b+11c)		11d		
12	Aggregate liability (10 + 11d)			12		
TAXES PAID	13	Taxes Paid				
		a	Advance Tax (from Schedule-IT)	13a		
		b	TDS (column 7 of Schedule-TDS2)	13b		
		c	TCS (column 7 of Schedule-TCS)	13c		
		d	Self Assessment Tax (from Schedule-IT)	13d		
		e	Total Taxes Paid (13a+13b+13c + 13d)		13e	
14	Amount payable (Enter if 12 is greater than 13e, else enter 0)			14		
15	Refund (If 13e is greater than 12), also give the bank account details in Schedule-BA			15		

PART-C

Part-C Computation of Fringe Benefits and fringe benefit tax

COMPUTATION OF FRINGE BENEFITS AND FRINGE	1	Value of fringe benefits				
		a	for first quarter	1a		
		b	for second quarter	1b		
		c	for third quarter	1c		
		d	for fourth quarter	1d		
	e	Total fringe benefits (1a + 1b + 1c + 1d) (also 24 iv of Schedule-FB)			1e	
2	Fringe benefit tax payable [30% of 1e]			2		
3	Surcharge on 2			3		
4	Education Cess including secondary and higher education cess on (2 + 3)			4		

5	Total fringe benefit tax liability (2 + 3 + 4)			5	
6	Interest payable				
	a	For default in payment of advance tax (section 115WJ (3))	6a		
	b	For default in furnishing of the return (section 115WK)	6b		
	c	Total interest payable		6c	
7	Aggregate liability (5 + 6c)			7	
8	Taxes paid				
	a	Advance fringe benefit tax (from Schedule-FBT)	8a		
	b	On self-assessment (from Schedule-FBT)	8b		
	c	Total Taxes Paid (8a + 8b)		8c	
9	Tax Payable (Enter if 7 is greater than 8c, else enter 0).			9	
10	Refund (enter If 8c is greater than 7, else enter 0) also give the bank account details in Schedule-BA			10	

VERIFICATION

I, _____ son/ daughter of _____, holding permanent account number _____, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete and that the amount of total income/ fringe benefits and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income and fringe benefits chargeable to income-tax for the previous year relevant to the assessment year 2009-2010. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Place _____ Date _____ Sign here →

Schedule BA	In case of refund, please furnish the following information in respect of bank account in which refund is to be credited													
1	Enter your bank account number (mandatory in case of refund)													
2	Do you want your refund by <input type="checkbox"/> cheque, or <input type="checkbox"/> deposited directly into your bank account? (tick as applicable <input checked="" type="checkbox"/>)													
3	Give additional details of your bank account													
MICR Code												Type of Account (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Savings	<input type="checkbox"/> Current

Schedule HP	Details of Income from House Property (Please refer instructions)											
HOUSE PROPERTY	1	Address of property 1				Town/ City			State		PIN Code	
		(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/>				Name of Tenant			PAN of Tenant (optional)			
	a	Annual lettable value/ rent received or receivable (higher if let out for whole of the year, lower if let out for part of the year)				1a						
	b	The amount of rent which cannot be realized				1b						
	c	Tax paid to local authorities				1c						
	d	Total (1b + 1c)				1d						
	e	Balance (1a – 1d)				1e						
	f	30% of 1e				1f						
	g	Interest payable on borrowed capital				1g						
	h	Total (1f + 1g)				1h						
	i	Income from house property 1 (1e – 1h)				1i						
	2	Address of property 2				Town/ City			State		PIN Code	
		(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/>				Name of Tenant			PAN of Tenant (optional)			
	a	Annual lettable value/ rent received or receivable (higher if let out for whole of the year, lower if let out for part of the year)				2a						
	b	The amount of rent which cannot be realized				2b						
	c	Tax paid to local authorities				2c						
	d	Total (2b + 2c)				2d						
	e	Balance (2a – 2d)				2e						
	f	30% of 2e				2f						
g	Interest payable on borrowed capital				2g							
h	Total (2f + 2g)				2h							

	i	Income from house property 2 (2e – 2h)				2i	
3	Address of property 3		Town/ City		State	PIN Code	
	(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/>		Name of Tenant		PAN of Tenant (optional)		
a	Annual lettable value/ rent received or receivable (higher if let out for whole of the year, lower if let out for part of the year)				3a		
b	The amount of rent which cannot be realized		3b				
c	Tax paid to local authorities		3c				
d	Total (3b + 3c)		3d				
e	Balance (3a – 3d)				3e		
f	30% of 3e		3f				
g	Interest payable on borrowed capital		3g				
h	Total (3f + 3g)				3h		
i	Income from house property 3 (3e – 3h)				3i		
4	Income under the head “Income from house property”						
a	Rent of earlier years realized under section 25A/AA				4a		
b	Arrears of rent received during the year under section 25B after deducting 30%				4b		
c	Total (4a + 4b + 1i + 2i + 3i)				4c		

Schedule BP Computation of income from business or profession

INCOME FROM BUSINESS OR PROFESSION	A	From business or profession other than speculative business					
	1	Profit before tax as per profit and loss account (item 43 or item 52d of Part A-P&L)			1		
	2	Net profit or loss from speculative business included in 1		2			
	3	Income/ receipts credited to profit and loss account considered under other heads of income		3			
	4	Profit or loss included in 1, which is referred to in section 44AD/44AE/44AF/44B/44BB/44BBA/44BBB/44D/44DA Chapter-XII-G/ First Schedule of Income-tax Act		4			
	5	Income credited to Profit and Loss account (included in 1) which is exempt					
		a	share of income from firm(s)	5a			
		b	Share of income from AOP/ BOI	5b			
		c	Any other exempt income	5c			
		d	Total exempt income	5d			
	6	Balance (1– 2 – 3 – 4 – 5d)				6	
	7	Expenses debited to profit and loss account considered under other heads of income		7			
	8	Expenses debited to profit and loss account which relate to exempt income		8			
	9	Total (7 + 8)		9			
	10	Adjusted profit or loss (6+9)				10	
	11	Depreciation debited to profit and loss account included in 10				11	
	12	Depreciation allowable under Income-tax Act					
		i	Depreciation allowable under section 32(1)(ii) (column 6 of Schedule-DEP)	12i			
		ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii			
		iii	Total (12i + 12ii)		12iii		
13	Profit or loss after adjustment for depreciation (10 +11 - 12iii)				13		
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6p of Part-OI)		14				
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7i of Part-OI)		15				
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Ag of Part-OI)		16				
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part-OI)		17				
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11g of Part-OI)		18				

19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	19		
20	Deemed income under section 41	20		
21	Deemed income under section 33AB/33ABA/35ABB/72A/80HHD/80-IA	21		
22	Any other item or items of addition under section 28 to 44DA	22		
23	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)	23		
24	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23)	24		
25	Deduction allowable under section 32(1)(iii)	25		
26	Amount of deduction under section 35 in excess of the amount debited to profit and loss account (item vii(4) of Schedule ESR) (if amount deductible under section 35 is lower than amount debited to P&L account, it will go to item 23)	26		
27	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8Bof Part-OI)	27		
28	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of Part-OI)	28		
29	Deduction under section 35AC			
	a	Amount, if any, debited to profit and loss account	29a	
	b	Amount allowable as deduction	29b	
	c	Excess amount allowable as deduction (29b – 29a)	29c	
30	Any other amount allowable as deduction	30		
31	Total (25 + 26 + 27+28 +29c +30)	31		
32	Income (13 + 24 – 31)	32		
33	Profits and gains of business or profession deemed to be under -			
	i	Section 44AD	33i	
	ii	Section 44AE	33ii	
	iii	Section 44AF	33iii	
	iv	Section 44B	33iv	
	v	Section 44BB	33v	
	vi	Section 44BBA	33vi	
	vii	Section 44BBB	33vii	
	viii	Section 44D	33viii	
	ix	Section 44DA	33ix	
	x	Chapter-XII-G	33 x	
	xi	First Schedule of Income-tax Act	33xi	
	xii	Total (33i to 33xi)	33xii	
34	Profit or loss before deduction under section 10A/10AA/10B/10BA (32 + 33x)	34		
35	Deductions under section-			
	i	10A (6 of Schedule-10A)	35i	
	ii	10AA (d of Schedule-10AA)	35ii	
	iii	10B (f of Schedule-10B)	35iii	
	iv	10BA (f of Schedule-10BA)	35iv	
	v	Total (35i + 35ii +35iii + 35iv)	35v	
36	Net profit or loss from business or profession other than speculative business (34 – 35v)	36		
37	Net Profit or loss from business or profession after applying rule 7A or 7B (same as above in 36 except in case of special business, after applying rule 7A or 7B)	A37		
B	Computation of income from speculative business			
38	Net profit or loss from speculative business as per profit or loss account	38		
39	Additions in accordance with section 28 to 44DA	39		
40	Deductions in accordance with section 28 to 44DA	40		

41	Profit or loss from speculative business (38+39-40)	B41	
C	Income chargeable under the head 'Profits and gains' (A37+B41)	C	

Schedule DPM Depreciation on Plant and Machinery

1	Block of assets	Plant and machinery						
		15	30	40	50	60	80	100
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
2	Rate (%)							
3	Written down value on the first day of previous year							
4	Additions for a period of 180 days or more in the previous year							
5	Consideration or other realization during the previous year out of 3 or 4							
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result in negative)							
7	Additions for a period of less than 180 days in the previous year							
8	Consideration or other realizations during the year out of 7							
9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)							
10	Depreciation on 6 at full rate							
11	Depreciation on 9 at half rate							
12	Additional depreciation, if any, on 4							
13	Additional depreciation, if any, on 7							
14	Total depreciation (10+11+12+13)							
15	Expenditure incurred in connection with transfer of asset/ assets							
16	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -15) (enter negative only if block ceases to exist)							
17	Written down value on the last day of previous year* (6+ 9 -14) (enter 0 if result is negative)							

Schedule DOA Depreciation on other assets

1	Block of assets	Building		Furniture and fittings	Intangible assets	Ships
		5	10	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)
2	Rate (%)					
3	Written down value on the first day of previous year					
4	Additions for a period of 180 days or more in the previous year					
5	Consideration or other realization during the previous year out of 3 or 4					
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result in negative)					
7	Additions for a period of less than 180 days in the previous year					
8	Consideration or other realizations during the year out of 7					
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)					
10	Depreciation on 6 at full rate					
11	Depreciation on 9 at half rate					
12	Additional depreciation, if any, on 4					
13	Additional depreciation, if any, on 7					
14	Total depreciation (10+11+12+13)					

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

Schedule DEP Summary of depreciation on assets

SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery				
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 14 i)	1a			
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 14 ii)	1b			
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 14 iii)	1c			
	d	Block entitled for depreciation @ 50 per cent (Schedule DPM - 14 iv)	1d			
	e	Block entitled for depreciation @ 60 per cent (Schedule DPM - 14 v)	1e			
	f	Block entitled for depreciation @ 80 per cent (Schedule DPM - 14 vi)	1f			
	g	Block entitled for depreciation @ 100 per cent (Schedule DPM - 14 vii)	1g			
	h	Total depreciation on plant and machinery (1a + 1b + 1c + 1d+ 1e + 1f + 1g)			1h	
	2	Building				
a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14i)	2a				
b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14ii)	2b				
c	Block entitled for depreciation @ 100 per cent (Schedule DOA- 14iii)	2c				
d	Total depreciation on building (2a+2b+2c)			2d		
3	Furniture and fittings (Schedule DOA- 14 iv)			3		
4	Intangible assets (Schedule DOA- 14 v)			4		
5	Ships (Schedule DOA- 14 vi)			5		
6	Total depreciation (1h+2d+3+4+5)			6		

Schedule DCG Deemed Capital Gains on sale of depreciable assets

SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery				
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 16i)	1a			
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 16ii)	1b			
	c	Block entitled for depreciation @ 40 per cent(Schedule DPM - 16iii)	1c			
	d	Block entitled for depreciation @ 50 per cent (Schedule DPM - 16iv)	1d			
	e	Block entitled for depreciation @ 60 per cent (Schedule DPM - 16v)	1e			
	f	Block entitled for depreciation @ 80 per cent (Schedule DPM - 16vi)	1f			
	g	Block entitled for depreciation @ 100 per cent (Schedule DPM - 16vii)	1g			
	h	Total (1a +1b + 1c + 1d + 1e + 1f + 1g)			1h	
	2	Building				
a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 16i)	2a				
b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 16ii)	2b				
c	Block entitled for depreciation @ 100 per cent (Schedule DOA- 16iii)	2c				
d	Total (2a + 2b + 2c)			2d		
3	Furniture and fittings (Schedule DOA- 16iv)			3		

4	Intangible assets (Schedule DOA- 16v)	4
5	Ships (Schedule DOA- 16vi)	5
6	Total (1h+2d+3+4+5)	6

Schedule ESR Deduction under section 35

Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(iii)			
iv	35(1)(iv)			
v	35(2AA)			
vi	35(2AB)			
vii	total			

Schedule CG Capital Gains

CAPITAL GAINS	A Short-term capital gain		
	1 From slump sale		
	a	Full value of consideration	1a
	b	Net worth of the under taking or division	1b
	c	Short term capital gains from slump sale	1c
	d	Deduction under sections 54B/54D	1d
	e	Net short term capital gains from slump sale (1c – 1d)	1e
	2 From assets in case of non-resident to which first proviso to section 48 applicable		2
	3 From assets in the case of others		
	a	Full value of consideration	3a
	b Deductions under section 48		
	i	Cost of acquisition	bi
	ii	Cost of Improvement	bii
	iii	Expenditure on transfer	biii
	iv	Total (bi + bii + biii)	biv
	c	Balance (3a – biv)	3c
	d	Loss, if any, to be ignored under section 94(7) or 94(8) (enter positive values only)	
	e	Deduction under sections 54B/54D/ 54G/ 54GA	3e
	f	Short-term capital gain (3c – 3d – 3e)	3f
	4 Deemed short capital gain on depreciable assets (6 of Schedule-DCG)		4
5 Amount deemed to be short term capital gains under sections 54B/54D/54EC/ 54ED/54G/ 54GA		5	
6 Total short term capital gain (1e + 2 +3f +4 +5)		6	
7 Short term capital gain under section 111A included in 6		7	
8 Short-term capital gain other than referred to in section 111A (6-7)		8	
B Long term capital gain			
1 From slump sale			
a	Full value of consideration	1a	
b	Net worth of the under taking or division	1b	
c	Long term capital gains from slump sale	1c	
d	Deduction under sections 54B/54D/	1d	
e	Net long term capital gain from slump sale (1c – 1d)	1e	
2 Asset in case of non-resident to which first proviso to section 48 applicable		2	
3 Asset in the case of others where proviso under section 112(1) not exercised			
a	Full value of consideration	3a	
b Deductions under section 48			
i	Cost of acquisition after indexation	bi	

		ii	Cost of improvement after indexation	bii			
		iii	Expenditure on transfer	biii			
		iv	Total (bi + bii +biii)	biv			
	c	Balance (3a – biv)			3c		
	d	Deduction under sections 54B/54D/54EC/54G/ 54GA			3d		
	e	Net balance (3c – 3d)				3e	
	4	Asset in the case of others where proviso under section 112(1) exercised					
	a	Full value of consideration			4a		
	b	Deductions under section 48					
		i	Cost of acquisition without indexation	bi			
		ii	Cost of improvement without indexation	bii			
		iii	Expenditure on transfer	biii			
		iv	Total (bi + bii +biii)	biv			
	c	Balance (4a – biv)			4c		
	d	Deduction under sections 54B/54D/54EC/54G/ 54GA			4d		
	e	Net balance				4e	
	5	Amount deemed to be long term capital gains under sections 54B/54D/54EC/54ED/54G/ 54GA					5
	6	Total long term capital gain (1e (enter nil if loss) + 2 + 3e (enter nil if loss) + 4e (enter nil if loss) + 5)					B6
	C	Income chargeable under the head “CAPITAL GAINS” (A6 + B6) (enter B6 as nil, if loss)					C
	D	Information about accrual/receipt of capital gain					
		Date	Up to 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	
	1	Long- term					
	2	Short-term					

Schedule OS

Income from other sources

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

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

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

Schedule BFLA Details of Income after Set off of Brought Forward Losses of earlier years

BROUGHT FORWARD LOSS ADJUSTMENT	Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
			1	2	3	4	5
	i		House property				
ii		Business (including speculation profit)					
iii		Short-term capital gain					
iv		Long-term capital gain					
v		Other sources (profit from owning race horses)					
vi		Total of brought forward loss set off					
vii		Current year's income remaining after set off Total (i5 + ii5 + iii5 + iv5+v5+vi5)					

Schedule CFL Details of Losses to be carried forward to future years

CARRY FORWARD OF LOSS	Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business	Loss from speculative business	Short-term capital loss	Long-term Capital loss	Other sources loss (from owning race horses)
	i	2001-02							
	ii	2002-03							
iii	2003-04								
iv	2004-05								
v	2005-06								
vi	2006-07								
vii	2007-08								
viii	2008-09								
ix	Total of earlier year losses								
x	Adjustment of above losses in Schedule BFLA								
xi	2009-10 (Current year losses)								
xii	Total loss Carried Forward to future years								

Schedule 10A Deduction under section 10A

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

Schedule 10AA Deduction under section 10AA

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

Schedule 10B Deduction under section 10B

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

Schedule 10BA Deduction under section 10BA

DEDUCTION U/S 10BA	Deduction in respect of exports of hand-made wooden articles			
	a	Undertaking No.1	a	
	b	Undertaking No.2	b	
	c	Undertaking No.3	c	
	d	Undertaking No.4	d	
	e	Undertaking No.5	e	
	f	Total (a + b + c + d + e)	f	

Schedule 80G

Details of donations entitled for deduction under section 80G

A		Donations entitled for 100% deduction	
DETAILS OF DONATIONS	Name and address of donee		Amount of donation
	i		Ai
	ii		Aii
	iii		Aiii
	iv		Aiv
	v		Av
	vi	Total	Avi
B		Donations entitled for 50% deduction where donee not required to be approved under section 80G(5) (vi)	
	Name and address of donee		Amount of donation
	i		Bi
	ii		Bii
	iii		Biii
	iv		Biv
	v		Bv
	vi	Total	Bvi
C		Donations entitled for 50% deduction where donee is required to be approved under section 80G(5) (vi)	
	Name and address of donee		PANof donee
			Amount of donation
	i		Ci
	ii		Cii
	iii		Ciii
	iv		Civ
	v		Cv
vi	Total	Cvi	
D			Total donations (Avi + Bvi + Cvi)
			D

Schedule 80-IA

Deductions under section 80-IA

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

Schedule 80-IB

Deductions under section 80-IB

DEDUCTION U/S 80-IB	a	Deduction in respect of industrial undertaking referred to in section 80-IB(3) [Small-scale industry]	a	
	b	Deduction in respect of industrial undertaking located in Jammu & Kashmir [Section 80-IB(4)]	b	
	c	Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]	c	
	d	Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]	d	
	e	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	e	
	f	Deduction in the case of convention centre [Section 80-IB(7B)]	f	

g	Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]	g		
h	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	h		
i	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	i		
j	Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]	j		
k	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits and vegetables [Section 80-IB(11A)]	k		
l	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of foodgrains [Section 80-IB(11A)]	l		
m	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	m		
n	Total deduction under section 80-IB (Total of a to m)	n		

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

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

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

Schedule EI Details of Exempt Income (Income not to be included in Total Income)

EXEMPT INCOME	1	Interest income	1	
	2	Dividend income	2	
	3	Long-term capital gains on which Securities Transaction Tax is paid	3	
	4	Net Agriculture income(other than income to be excluded under rule 7, 7A, 7B or 8)	4	
	5	Share in the profit of firm/AOP etc.	5	
	6	Others	6	
	7	Total (1+2+3+4+5+6)	7	

Schedule MAT Computation of Minimum Alternate Tax payable under section 115JB

MINIMUM ALTERNATE TAX	1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II and III of Schedule VI to the Companies Act, 1956 (If yes, write '1', if no write '2')		<input type="checkbox"/>
	2	Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write '1', if no write '2')		<input type="checkbox"/>
	3	Profit before tax as shown in the Profit and Loss Account (enter item 42 of PartA-P&L)		3
	4	Additions (if debited in profit and loss account)		
		a	Income Tax paid or payable or its provision (other than FBT)	4a
		b	Reserve (except reserve under section 33AC)	4b
		c	Provisions for unascertained liability	4c
		d	Provisions for losses of subsidiary companies	4d
		e	Dividend paid or proposed	4e
		f	Expenditure related to exempt income under sections 10, 10AA, 11 or 12 [exempt income excludes income exempt under section 10(38)]	4f
		g	Depreciation attributable to revaluation of assets	4g
		h	Others (including residual unadjusted items)	4h
		i	Total additions (4a+4b+4c+4d+4e+4f+4g+4h)	4i
	5	Deductions		
		a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	5a
		b	Income exempt under sections 10, 10AA, 11 or 12 [exempt income excludes income exempt under section 10(38)]	5b
		c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	5c
	d	Loss brought forward or unabsorbed depreciation whichever is less	5d	
	e	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	5e	
	f	Others (including residual unadjusted items)	5f	
	g	Total deductions (5a+5b+5c+5d+5e+5f)	5g	
6	Book profit under section 115JB (3+ 4i – 5g)		6	
7	Tax payable under section 115JB [10% of (6)]		7	

Schedule MATC Computation of tax credit under section 115JAA

MAT CREDIT	1	Tax under section 115JB in assessment year 2008-09	1
	2	Tax under other provisions of the Act in assessment year 2008-09	2
	3	Amount of MAT liability in respect of assessment year 2008-09 available for credit in subsequent assessment years [enter (1 – 2) if 1 is greater than 2, otherwise enter 0] plus brought forward MAT credit for assessment year 2006-07 and 2007-08	3
	4	Tax under section 115JB in assessment year 2009-10	4
	5	Tax under other provisions of the Act in assessment year 2009-10	5
	6	Amount of tax against which credit in respect of 3 is available [enter (5 – 4) if 5 is greater than 4, otherwise enter 0]	6
	7	Amount of tax credit under section 115JAA [enter lower of 3 and 6]	7

8	Balance MAT liability in respect of assessment year 2006-07, 2007-08 and 2008-09 available for credit in subsequent assessment years [enter (3 – 7) if 3 is more than 6, otherwise enter 0]	8	
9	Amount of MAT liability in respect of assessment year 2009-10 available for credit in subsequent assessment years [enter (4 – 5) if 4 is greater than 5, otherwise enter 0]	9	

Schedule - DDT Details of payment of Dividend Distribution Tax

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

Schedule - FBI Information regarding calculation of value of fringe benefits

FRINGE BENEFIT INFORMATION	1	Are you having employees based both in and outside India? If yes write 1, and if no write 2		<input type="checkbox"/>	
	2	If answer to '1' is yes, are you maintaining separate books of account for Indian and foreign operations? If yes write 1, and if no write 2		<input type="checkbox"/>	
	3	Total number of employees			
		a	Number of employees in India	3a	
		b	Number of employees outside India	3b	
	c	Total number of employees	3c		

Schedule FB Computation of value of fringe benefits

Sl. No.	Nature of expenditure	Amount/value of expenditure*	Percent -age	Value of fringe benefits iv= ii x iii ÷ 100	
				iii	iv
1	Free or concessional tickets provided for private journeys of employees or their family members (the value in column ii shall be the cost of the ticket to the general public as reduced by the amount, if any, paid by or recovered from the employee)	1ii	100		1iv
2	Any specified security or sweat equity shares [Sections 115WB(1)(d)] [Difference between the fair market value on the vesting date and amount recovered from or paid by the employee] and contribution to an approved superannuation fund for employees (in excess of one lakh rupees in respect of each employee)	2ii	100		2iv
3	Entertainment	3ii	20		3iv
4	a	Hospitality in the business other than business referred to in 4b or 4c or 4d	a	20	aiv
	b	Hospitality in the business of hotel	b	5	biv
	c	Hospitality in the business of carriage of passengers or goods by aircraft	c	5	civ
	d	Hospitality in the business of carriage of passengers or goods by ship	d	5	d
5	Conference (other than fee for participation by the employees in any conference)	5ii	20		5iv
6	Sales promotion including publicity (excluding any expenditure on advertisement referred to in proviso to section 115WB(2)(D))	6ii	20		6iv
7	Employees welfare	7ii	20		7iv
8	a	Conveyance, in the business other than the business referred to in 8b or 8c or 8d	a	20	aiv
	b	Conveyance, in business of construction	b	5	biv

	c	Conveyance in the business of manufacture or production of pharmaceuticals	cii		5		civ
	d	Conveyance in the business of manufacture or production of computer software	dii		5		div
9	a	Use of hotel, boarding and lodging facilities in the business other than the business referred to in 9b or 9c or 9d or 9e	aii		20		aiv
	b	Use of hotel, boarding and lodging facilities in the business of manufacture or production of pharmaceuticals	bii		5		biv
	c	Use of hotel, boarding and lodging facilities in the business of manufacture or production of computer software	cii		5		civ
	d	Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by aircraft	dii		5		div
	e	Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by ship	eii		5		eiv
10	a	Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by motor car	aii		20		aiv
	b	Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business of carriage of passengers or goods by motor car	bii		5		biv
11		Repair, running (including fuel) and maintenance of aircrafts and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by aircraft	11ii		20		11iv
12		Use of telephone (including mobile phone) other than expenditure on leased telephone lines	12ii		20		12iv
13		Maintenance of any accommodation in the nature of guest house other than accommodation used for training purposes	13ii		0		13iv
14		Festival celebrations	14ii		20		14iv
15		Use of health club and similar facilities	15ii		50		15iv
16		Use of any other club facilities	16ii		50		16iv
17		Gifts	17ii		50		17iv
18		Scholarships	18ii		50		18iv
19		Tour and Travel (including foreign travel)	19ii		5		19iv
20	Value of fringe benefits (total of Column iv)						20iv
21	If answer to '1' of Schedule-FBI is no, value of fringe benefits (same as 20iv)						21iv
22	If answer to '2' of Schedule-FBI is yes, value of fringe benefits (same as 20iv)						22iv
23	If answer to '2' of Schedule-FBI is no, value of fringe benefits (20iv x 3a of Schedule-FBI ÷ 3c of Schedule-FBI)						23iv
24	value of fringe benefits (21iv or 22iv or 23iv as the case may be)						24iv

NOTE ► *If answer to '2' of Schedule-FBI is yes, enter the figures in 1ii to 19ii on the basis of books of account maintained for Indian operation.

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

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

NOTE ► Enter the totals of Advance tax and Self Assessment tax in Sl No. 15a & 15d of PartB-TTI

Schedule TDS2

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

TDS ON INCOME	Sl No	Tax Deduction Account Number (TAN) of the Deductor	Unique Transaction Number (UTN)	Name and address of the Deductor	Amount Paid	Date of Payment / Credit	Total tax deducted	Amount out of (6) claimed for this year
	(1)	(2)	(8)	(3)	(4)	(5)	(6)	(7)
i								
ii								

NOTE ▶ Enter the total of column (7) in Sl No. 15b of PartB-TTI

Schedule TCS

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

TCS ON INCOME	Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Unique Transaction Number (UTN)	Name and address of the Collector	Amount received/ debited	Date of receipt/ debit	Total tax deducted	Amount out of (6) to be allowed as credit during the year
	(1)	(2)	(8)	(3)	(4)	(5)	(6)	(7)
i								
ii								

NOTE ▶ Enter the total of column (7) in Sl No. 15c of PartB-TTI

Schedule FBT

Details of payment of Fringe Benefit Tax

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

NOTE ▶ Enter the total of v in 8a and 8b of PART-C

Schedule DDTP

Details of payment of Dividend Distribution Tax

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

NOTE ▶ Enter the total of v in 7 of Schedule DDT

Instructions for filling out FORM ITR-6

1. Legal status of instructions

These instructions though stated to be non-statutory, may be taken as guidelines for filling the particulars in this Form. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

2. Assessment Year for which this Form is applicable

This Form is applicable for assessment year 2009-2010 only.

3. Who can use this Form

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

4. Annexure-less Form

No document (including TDS/ TCS certificate, report of audit) should be attached to this form. Official receiving the return has been instructed to detach all documents enclosed with this form and return the same to the assessee.

5. Manner of filing this Form

This Form has to be compulsorily furnished to the Income Tax Department in any of the following manners:-

- (i) furnishing the return electronically under digital signature;
- (ii) transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V;

Where the form is furnished in the manner mentioned at 5(ii), you need to print out two copies of Form ITR-V. Both copies should be verified by the assessee and submitted to the Income-tax Department. The receiving official shall return one copy after affixing the stamp and seal.

6. Filling out the acknowledgement

Where the form is furnished in the manner mentioned at 5(i), acknowledgement slip attached with this Form should be duly filled out.

7. Form not to be filled in duplicate

This form is not required to be filed in duplicate.

8. Intimation of processing under section 143(1)/115WE(1)

The acknowledgement of the return is deemed to be the intimation of processing under section 143(1)/115WE(1). No separate intimation will be sent to the taxpayer unless there is a demand or refund.

9. Codes for filling out this Form

Some of the details in this form have to be filled out by entering into the relevant codes. These are as under:-

- (i) The code (to be filled in the section "Filing Status" on first page) for sections under which the return is filed are as under:-

(a) Return of income-

Sl.No.	How the return is filed	Code
i.	Voluntarily on or before the due date	11
ii.	Voluntarily after the due date	12
iii.	In response to notice under section 142(1)	13
iv.	In response to notice under section 148	14
v.	In response to notice under section 153A/ 153C	15

(b) Return of fringe benefits-

Sl.No.	How the return is filed	Code
i.	Voluntarily before the due date	21
ii.	Voluntarily after the due date	22
iii.	In response to notice under section 115WD(2)	23
iv.	In response to notice under section 115WG	24

- (ii) The codes for nature of business to be filled in 'Part-A- Nature of business' are as under-

Sector	Sub-Sector	Code
(1) Manufacturing Industry	Agro-based industries	0101
	Automobile and Auto parts	0102
	Cement	0103
	Diamond cutting	0104
	Drugs and Pharmaceuticals	0105
	Electronics including Computer Hardware	0106
	Engineering goods	0107
	Fertilizers, Chemicals, Paints	0108
	Flour & Rice Mills	0109
	Food Processing units	0110
	Marble & Granite	0111
	Paper	0112
	Petroleum and Petrochemicals	0113
	Power and energy	0114
	Printing & Publishing	0115
	Rubber	0116
	Steel	0117
	Sugar	0118
	Tea, Coffee	0119
	Textiles, handloom, Power looms	0120
Tobacco	0121	
Tyre	0122	
Vanaspati & Edible Oils	0123	
Others	0124	
(2) Trading	Chain Stores	0201

	Retailers	0202
	Wholesalers	0203
	Others	0204
(3) Commission Agents	General Commission Agents	0301
(4) Builders	Builders	0401
	Estate Agents	0402
	Property Developers	0403
	Others	0404
(5) Contractors	Civil Contractors	0501
	Excise Contractors	0502
	Forest Contractors	0503
	Mining Contractors	0504
	Others	0505
(6) Professionals	Chartered Accountants, Companies Secretaries, etc.	0601
	Fashion designers	0602
	Legal professionals	0603
	Medical professionals	0604
	Nursing Homes	0605
	Specialty hospitals	0606
	Others	0607
(7) Service Sector	Advertisement agencies	0701
	Beauty Parlours	0702
	Consultancy services	0703
	Courier Agencies	0704
	Computer training/educational and coaching institutes	0705
	Forex Dealers	0706
	Hospitality services	0707
	Hotels	0708
	I.T. enabled services, BPO service providers	0709
	Security agencies	0710
	Software development agencies	0711
	Transporters	0712
	Travel agents, tour operators	0713
	Others	0714
(8) Financial Service Sector	Banking Companies	0801
	Chit Funds	0802
	Financial Institutions	0803
	Financial service providers	0804
	Leasing Companies	0805
	Money Lenders	0806
	Non-Banking Finance Companies	0807
	Share Brokers, Sub-brokers, etc.	0808
	Others	0809
(9) Entertainment Industry	Cable T.V. productions	0901
	Film distribution	0902
	Film laboratories	0903
	Motion Picture Producers	0904
	Television Channels	0905
	Others	0906

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

Sl. No.	Nature of income	Section	Rate of tax	Section code
1.	Tax on accumulated balance of recognised provident fund	111	To be computed in accordance with rule 9(1) of Part A of fourth Schedule	1
2.	Short term capital gains	111A	15	1A
3.	Long term capital gains (with indexing)	112	20	21
4.	Long term capital gains (without indexing)	112	10	22
5.	Dividends, interest and income from units purchase in foreign currency	115A(1)(a)	20	5A1a
6.	Income from royalty or technical services where agreement entered between 31.3.1961 to 31.3.1976 in case of royalty and between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.	Paragraph EII of Part I of first schedule of Finance Act	50	FA
7.	Income from royalty & technical services	115A(1)(b) if agreement is	30	5A1b1

		<i>entered on or before 31.5.1997</i>		
8.	Income from royalty & technical services	115A(1)(b) if agreement is entered on or after 31.5.1997 but before 1.6.2005	20	5A1b2
9.	Income from royalty & technical services	115A(1)(b) if agreement is on or after 1.6.2005	10	5A1b3
10.	Income received in respect of units purchase in foreign currency by a off-shore fund	115AB(1)(a)	10	5AB1a
11.	Income by way of long-term capital gains arising from the transfer of units purchase in foreign currency by a off-shore fund	115AB(1)(b)	10	5AB1b
12.	Income from bonds or GDR purchases in foreign currency or capital gains arising from their transfer in case of a non-resident	115AC(1)	10	5AC
13.	Income from GDR purchased in foreign currency or capital gains arising from their transfer in case of a resident	115ACA(1)	10	5ACA
14.	Profits and gains of life insurance business	115B	12.5	5B
15.	Winnings from lotteries, crosswords puzzles, races including horse races, card games and other games of any sort or gambling or betting of any form or nature whatsoever	115BB	30	5BB
16.	Tax on non-residents sportsmen or sports associations	115BBA	10	5BBA
17.	Tax on income from units of an open – ended equity oriented fund of the Unit Trust of India or of Mutual Funds	115BBB	10	5BBB
18.	Anonymous donations	115BBC	30	5BBC
19.	Investment income	115E(a)	20	5Ea
20.	Income by way of long term capital gains	115E(b)	10	5Eb
21.	Double Taxation Agreement			DTAA

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

(1) Computation of total income

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

(2) Computation of income-tax, surcharge, education cess including secondary and higher education cess and interest in

respect of income chargeable to tax

- (a) Compute income-tax payable on the total income. Special rates of tax are applicable to some *specified* items. Include agricultural income, as prescribed, for rate purposes, in the tax computation procedure..
- (b) In case, the tax liability computed as above is less than 10% of book profit, the company is required to pay minimum alternate tax (MAT) under section 115JB at the rate of 10% of the profit. The excess tax so paid is allowable to be carried forward for credit in the year in which tax liability under the normal provisions of the Act is more than MAT liability. Such carry-forward is allowable upto 5 years
- (c) Add surcharge at the rate of 10% of the tax liability computed as explained in (a) and (b) above. However, the rate of surcharge is two and half per-cent in case of a company, not being a domestic company
- (c) Add Education Cess including secondary and higher education cess at the rate of 3% on the tax payable plus surcharge.
- (d) Claim relief(s) as prescribed by the law, for double taxation and calculate balance tax and surcharge payable.

- (e) Add interest payable as prescribed by the law to reach total tax, surcharge and interest payable.
- (f) Deduct the amount of prepaid taxes, if any, like “tax deducted at source”, “advance-tax” and “self-assessment-tax”. The result will be the tax payable (or refundable).

(3) Computation of fringe benefits and income-tax, surcharge, education cess including secondary and higher education cess and interest in respect of fringe benefits chargeable to tax

- (a) Chapter XII-H of the Act relates to income-tax on fringe benefits paid or deemed to have been paid by an employer to his employees.
- (b) Section 115WB provides the list of fringe benefits provided or deemed to have been provided by an employer to his employees which are chargeable to tax. Section 115WC provides as to how to compute the value of the fringe benefits provided or deemed to have been provided.
- (c) Additional income-tax (fringe benefit tax) is required to be paid by every specified employer at the rate of thirty per cent on the value of such fringe benefits. Surcharge and Education Cess including secondary and higher education cess at specified rates are also to be paid on fringe benefit tax (FBT). FBT is payable by an employer even if no income-tax is payable by him on his total income.
- (d) Specified employer means a company, firm, an association of persons or a body of individuals (whether incorporated or not), a local authority and every artificial juridical person. However any person eligible for exemption under section 10(23C) or registered under section 12AA or a political party registered under section 29A of the Representation of the People Act, 1951 is not chargeable to fringe benefits tax.
- (e) The Central Board of Direct Taxes had issued an exhaustive Circular No.8 / 2005 dated 29.8.2005 explaining the provisions relating to fringe benefit tax. In case of any doubt, the assessee may refer to the said circular.
- (f) The explanatory circular (No. 9 dated 20.12.2007) on Fringe Benefit Tax arising on allotment or transfer of specified securities or sweat equity shares may also be referred to, if applicable, while working out the value of fringe benefits.

(4) Obligation to file return of income

- (a) Every company shall furnish the return of income whether it has income or loss during the year.
- (b) The losses, if any, (item-14 of Part B-TI of this Form) shall not be allowed to be carried forward unless the return has been filed on or before the due date.
- (c) The deduction under sections 10A, 10B, 80-IA, 80-IAB, 80-IB and 80-IC shall not be allowed unless the return has been filed on or before the due date.

11. SCHEME OF THE FORM

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

- (i) Part-A has five sub-divisions as under-
 - (a) Part A-GEN mainly seeks general information requiring identificatory and other data;
 - (b) Part A-BS seeks the balance sheet as on 31st March, 2009;
 - (c) Part A-P&L seeks information regarding the Profit and loss account for the financial year 2008-09;
 - (d) Part A-OI seeks other information. It is optional in a case not liable for audit under section 44AB
 - (e) Part A-QD seeks information regarding quantitative details of the principal item of goods traded. It is optional in a case not liable for audit under section 44AB.
- (ii) The second part, i.e, Part-B is regarding an outline of the total income and tax computation in respect of income chargeable to tax.
- (iii) After Part B, there is –
 - (a) a space for giving details of the transmission of the data of the form if the form has been furnished in accordance with the manner mentioned at instruction No.5(iii).
 - (b) a space for a statutory verification
- (iv) Part-C is regarding an outline of the value of fringe benefits and tax computation thereon
- (v) There are 35 schedules details of which are as under-
 - (a) Schedule BA: Details of Bank account
 - (b) Schedule-HP: Computation of income under the head Income from House Property
 - (c) Schedule-BP: Computation of income under the head “profit and gains from business or profession”
 - (d) Schedule-DPM: Computation of depreciation on plant and machinery under the Income-tax Act
 - (e) Schedule DOA: Computation of depreciation on other assets under the Income-tax Act
 - (f) Schedule DEP: Summary of depreciation on all the assets under the Income-tax Act
 - (g) Schedule DCG: Computation of deemed capital gains on sale of depreciable assets
 - (h) Schedule ESR: Deduction under section 35 (expenditure on scientific research)
 - (i) Schedule-CG: Computation of income under the head Capital gains.
 - (j) Schedule-OS: Computation of income under the head Income from other sources.
 - (k) Schedule-CYLA: Statement of income after set off of current year’s losses
 - (l) Schedule-BFLA: Statement of income after set off of unabsorbed loss brought forward from earlier years.
 - (m) Schedule- CFL: Statement of losses to be carried forward to future years.
 - (n) Schedule- 10A: Computation of deduction under section 10A
 - (o) Schedule- 10AA: Computation of deduction under section 10AA
 - (p) Schedule- 10B: Computation of deduction under section 10B
 - (q) Schedule- 10BA: Computation of deduction under section 10BA
 - (r) Schedule- 80G: Details of donation entitled for deduction under section 80G
 - (s) Schedule- 80IA: Computation of deduction under section 80IA
 - (t) Schedule- 80IB: Computation of deduction under section 80IB
 - (u) Schedule- 80IC: Computation of deduction under section 80IC
 - (v) Schedule-VIA: Statement of deductions (from total income) under Chapter VIA.
 - (w) Schedule-SI: Statement of income which is chargeable to tax at special rates
 - (x) Schedule-EI: Statement of Income not included in total income (exempt incomes)
 - (y) Schedule-MAT: Computation of Minimum Alternate Tax payable under section 115JB

- (z) Schedule-MATC: Computation of tax credit under section 115JAA
- (aa) Schedule-DDT: Details of payment of Dividend Distribution Tax
- (bb) Schedule-FBI: Information regarding calculation of value of fringe benefits
- (cc) Schedule-FB: Computation of value of fringe benefits
- (dd) Schedule-IT: Statement of payment of advance-tax and tax on self-assessment.
- (ee) Schedule-TDS2: Statement of tax deducted at source on income other than salary.
- (ff) Schedule-TCS: Statement of tax collected at source
- (gg) Schedule-FBT: Statement of payment of Fringe Benefit Tax
- (hh) Schedule-DDTP: Details of payment of Dividend Distribution Tax

12. GUIDANCE FOR FILLING OUT PARTS AND SCHEDULES

(1) General

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

(2) Sequence for filling out parts and schedules

- (i) Part A
- (ii) Schedules
- (iii) Part B
- (iv) Details of electronic transmission if return filed in accordance with manner specified in instruction No.5(iii)
- (v) Verification .

13. PART A-GEN

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

- (a) e-mail address and phone number are optional;
- (b) In case of an individual, for “employer category”, Government category will include Central Government/ State Governments employees. PSU category will include public sector companies of Central Government and State Government;
- (c) The code for sections under which the return is filed be filled as per code given in instruction No.9(i).
- (d) In case the return is being filed by you in a representative capacity, please ensure to quote your PAN in item “PAN of the representative assessee”. In case the PAN of the person being represented is not known or he has not got a PAN in India, the item for PAN in the first line of the return may be left blank. It may please be noted that in the first line of this form, the name of the person being represented be filled.

14. PART A-BS AND PART A-P&L

- (a) The Balance Sheet as on 31st March, 2009 and the profit and loss account for financial year 2008-09 in the formats provided in these parts have to be filled in respect of proprietary business or profession carried out by you during the financial year 2008-09 if you were required to maintain accounts of the business or profession during the year.
- (b) In case, accounts of the business or profession were required to be audited, the items of balance sheet and profit and loss account filled in the these parts should broadly match with the audited balance sheet and profit and loss account.
- (c) In case, you were not required to maintain accounts of the business or profession during the year, please fill out the details mentioned in these parts against portion ‘No account case’.

15. PART A-OI AND PART A-QD

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

16. SCHEDULES

(a) Schedule- BA:

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

(b) Schedule-HP,-

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

- (i) Annual lettable value means the amount for which the house property may reasonably be expected to let from year to year, on a notional basis: Deduction for taxes paid to local authority shall be available only if the property is in the occupation of a tenant, and such taxes are borne by the assessee and not by the tenant and have actually been paid during the year.

- (ii) Deduction is available for unrealized rent in the case of a let-out property. If such a deduction has been taken in an earlier assessment year, and such unrealized rent is actually received in the assessment year in question, the unrealized rent so received is to be shown in item 4a of this Schedule.
- (iii) Item 4b of this Schedule relates to enhancement of rent with retrospective effect. Here mention back years' extra rent received thereon, and claim deduction @ 30% of such arrear rent received.

(c) Schedule-BP,-

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

(e) Schedule-DPM, Schedule DOA, Schedule DEP and Schedule DCG:

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

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

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

(f) Schedule-CG,-

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

Sl.No.	Financial Year	Cost Inflation Index	Sl.No.	Financial Year	Cost Inflation Index
1.	1981-82	100	15.	1995-96	281
2.	1982-83	109	16.	1996-97	305
3.	1983-84	116	17.	1997-98	331
4.	1984-85	125	18.	1998-99	351
5.	1985-86	133	19.	1999-00	389
6.	1986-87	140	20.	2000-01	406
7.	1987-88	150	21.	2001-02	426
8.	1988-89	161	22.	2002-03	447
9.	1989-90	172	23.	2003-04	463
10.	1990-91	182	24.	2004-05	480
11.	1991-92	199	25.	2005-06	497
12.	1992-93	223	26.	2006-07	519
13.	1993-94	244	27.	2007-08	551
14.	1994-95	259	28.	2008-09	582

- (iii) Sections 54/54B/54D/54EC/ 54F/54G/54GA mentioned in this schedule provides exemption on capital gains subject to fulfillment of certain conditions. Exemption under some of these sections is available only in respect of long-term capital gains. Therefore, please ensure that you are claiming the benefit of any of these sections correctly in accordance with the provisions of law.
- (iv) Item C of this Schedule computes the total of short-term capital gain and long-term capital gain (item A6 + item B6). Please note that if balance in item B6 in respect of long-term capital gain is a loss, same shall not be set-off against short-term capital gain. In such situation, the figure of item B6 would be entered as 0 and then the figures of item A6 be added in item C.

(g) Schedule-OS,-

- (a) Against item 1a and 1b, enter the details of gross income by way of dividend and interest which is not exempt.
- (b) Against item 1c, indicate the gross income from machinery, plant or furniture let on hire and also such income from building where its letting is inseparable from the letting of the said machinery, plant or furniture, if it is not chargeable to income-tax under the head "Profits and gains of business or profession".

- (c) Income from owning and maintaining race horses is to be computed separately as loss from owning and maintaining race horses cannot be adjusted against income from any other source, and can only be carried forward for set off against similar income in subsequent years.
- (d) Winnings from lotteries, crossword puzzles, races, etc., are subject to special rates of tax; hence a separate item is provided and the income from these can not be adjusted against the losses arising under the head Income from other sources.
- (e) Item 5 of this Schedule computes the total income chargeable under the head "Income from other sources" (item 1g + item 2 + item 3 + item 4c). If balance in item 4c from owning and maintaining race horses is a loss, please enter 0 and enter the total of item 3 in item 5 only.
- (h) Schedule-CYLA,-**
- (i) Mention only positive incomes of the current year in column 1, headwise, in the relevant rows.
- (ii) Mention total current year's loss(es), if any, from house property, business or profession and other sources (other than losses from race horses) in the first row against the heading loss to be adjusted under the respective head.. These losses are to be set off against income under other heads in accordance with the provisions of section 71. The amount set off against the income of respective heads has to be entered into in columns 2, 3 and 4, in the relevant rows.
- (iii) Mention the end-result of the above inter-head set-off(s) in column 5, headwise, in relevant rows.
- (iv) Total of loss set off out of columns 2, 3 and 4 have to be entered into row vii.
- (v) The losses remaining for set off have to be entered in row viii.
- (i) Schedule-BFLA,-**
- (i) Mention only positive incomes of the current year (after set-off of loss in Schedule-CYLA in column 1, headwise in relevant rows.
- (ii) The amount of brought forward losses which may be set off are to be entered in column 2 in respective rows.
- (iii) The end result of the set off will be entered in column 3 in respective heads. The total of column 3 shall be entered in row viii which shall give the amount of **gross total income**.
- (iv) The total amount of brought forward losses set off during the year shall be entered in column 2 of row vii.
- (j) Schedule-CFL,-**
- (i) In this Schedule, the summary of losses carried from earlier years, set off during the year and to be carried forward for set off against income of future years is to be entered.
- (ii) The losses under the head "house property", "profit and gains of business or profession" short term capital loss and long term capital loss, losses from other sources (other than losses from race horses) are allowed to be carried forward for 8 years. However, loss from owning and maintaining race horses can be carried forward only for 4 assessment years.
- (k) Schedule- 10A,-**
- (i) If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately.
- (ii) The amount of deduction under this section for an undertaking shall be as per item 17 of Form No.56F being the report of audit under section 10A.
- (l) Schedule-10AA,-**
If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately.
- (m) Schedule-10B,-**
- (i) If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately.
- (ii) The amount of deduction under this section for an undertaking shall be as per item 17 of Form No.56G being the report of audit under section 10B.
- (n) Schedule- 10BA,-**
- (i) If there are more than one undertaking entitled for deduction under this section, please enter the details of deduction for each undertaking separately.
- (ii) The amount of deduction under this section for an undertaking shall be as per item 15 of Form No.56H being the report of audit under section 10BA.
- (o) Schedule- 80G,-**
- (i) In this Schedule, the details of donation given by you which are entitled for deduction under section 80G have to be filled.
- (ii) In Part-A of this Schedule, the details of donations which are entitled for 100% deduction are to be filled in. Section 80G(1)(i) read with section 80G(2) contains the list of funds/ institutions donations to which are eligible for 100% deduction in hands of the donar.
- (iii) In Part-B of this Schedule, the details of donations which are entitled for 50% deduction are to be filled in where such donations have been given to the funds/ institutions which are not required to be approved by an authority for this purpose. Section 80G(1)(i) read with section 80G(2) also contains the list of such funds/ institutions.
- (iv) In Part-C of this Schedule, the details of donations to the funds/ institutions which are approved by the Commissioner of Income-tax for this purpose.
- (v) It may kindly be noted that where the aggregate donations referred to in Part-C and donations referred to in sub-clauses (v), (vi), (via) and (vii) of clause (a) and in clauses (b) and (c) of section 80G(2) exceeds 10% of total income (before deduction under other provisions of Chapter VI-A), then the excess amount shall be ignored for purpose of computing deduction under section 80G.
- (p) Schedule- 80IA, Schedule- 80IB, Schedule- 80IC and Schedule-80-IE:**
- (i) If there are more than one undertaking entitled for deduction under any of these sections, please enter the details of deduction in relevant schedule for each undertaking separately.

- (ii) The amount of deduction for an undertaking shall be as per item 30 of Form No.10CCB being the report of audit under sections 80-IA/ 80-IB/ 80-IC and 80-IE.
- (q) **Schedule-VIA,-**
- (i) The total of the deductions allowable is limited to the amount of gross total income. For details of deductions allowable, the provisions of the Chapter VI-A may kindly be referred to.
 - (ii) For deductions under sections 80-IA, 80-IB, 80-IC and 80-IE the amount as shown in Schedules 80-IA, 80-IB and 80-IC be filled. The amount of deduction to be claimed under section 80-ID may be shown in this Schedule itself.
 - (iii) Details of other deductions which are available are as under:-
 - (A) Section 80G (Deduction in respect of donations to certain funds, charitable institutions, etc.)
 - (B) Section 80GGA (Deduction in respect of certain donations for scientific research or rural development)
 - (C) Section 80GGC (Deduction in respect of contributions given by any person to political parties)
 - (D) Section 80JJA (Deduction in respect and gains from business of collecting and processing of bio-degradable waste)
 - (E) Section 80LA (Deduction in respect of certain incomes of Offshore Banking Units and International Financial services Centre).
- (r) **Schedule-SI,-** Mention the income included in total income which is chargeable to tax at special rates. The codes for relevant section and special rate of taxes are given in Instruction No.9(iii).
- (s) **Schedule-EI,-** Furnish the details of income like agriculture income, interest, dividend, etc. which is exempt from tax.
- (t) **Schedule – MAT:** Compute the book profit under section 115JB. The tax liability under said section shall be 10 per cent of the book profit so computed. The computation should be based on profit and loss account laid at annual general meeting in accordance with the provisions of section 210 of the Companies Act,1956. Further, the computation in this Schedule be based on Form 29B. However, Form 29B is not to be attached with the return.
- (u) **Schedule MATC:** Credit for MAT paid in assessment year 2006-07, 2007-2008 and 2008-09, in excess of the normal tax liability, is allowed to be set off against the normal tax liability of assessment year 2009-2010. However, the credit is restricted to the extent of the normal tax liability for assessment year 2009-2010 exceeds the MAT liability for that year.
- (v) **Schedule DDT:** The principal officer of the company is liable to pay the tax on distributed profits to the credit of the Central Government within 14 days from the date of declaration of any dividend or distribution of any dividend or payment of any dividend, whichever is earliest. Please note that simple interest is chargeable under section 115P at the rate of 1% of delay for every month or part thereof in payment of the tax on distributed profits to the credit of the Central Government.
- (w) **Schedule-FBI:** The information in this Schedule shall enable computation of the value of fringe benefits in a case where the assessee is having business operation outside India also. Please note that even if there were no employees or business operation outside India, the details of total number of employees based in India have to be filled in row 3a of this Schedule.
- (x) **Schedule-FB:**
- (i) This Schedule has been structured so as to compute the value of fringe benefits in a Tabular form.
 - (ii) In column i, the nature of fringe benefits as provided in section 115WB in relation to which value of fringe benefits under section 115WC is to be computed has been provided.
 - (iii) (a) In column ii, the amount/ value of items mentioned in column i have to be filled in.
 (b) As mentioned in item 21 of the said Schedule, if there is no employee based outside India, the value of fringe benefits to be filled in column ii shall be same as recorded in the books of account in India.
 (c) Further, as mentioned in item 22 of the said Schedule, if there are employees based outside India and separate books of account for Indian and foreign operations are maintained, the value of fringe benefits to be filled in column ii shall be same as recorded in the books of account in India.
 (d) Also as mentioned in item 23 of the said schedule, if there are employees based outside India and separate books of account for Indian and foreign operations are not maintained, the value of fringe benefits to be filled in column ii shall be as per global books of account and thereafter the value of fringe benefits to be taxed in India shall be computed on proportionate basis as explained in said item 23.
 (e) If accounts have been maintained separately for each business, column ii be filled on the basis of consolidated figures of all the businesses.
 - (iv) Where the books of account are auditable under section 44AB, the value in column ii should broadly match with the value shown in the audit report under said section.
 - (v) In item 4, any expenditure on or payment for food and beverages provided by the employer to his employees in office or factory or any payment through non-transferable paid vouchers usable only at eating joints or outlets shall not be included in column ii.
 - (vi) In item 7, any expenditure incurred for fulfilling any statutory obligation or mitigating occupational hazards, as referred to in Explanation to clause (E) of sub-section (2) of section 115WB shall not be included in column (ii).
 - (vii) Column iii provides the percentage at which value of fringe benefits as provided in section 115WC on the basis of amount entered in column ii has to be computed.
 - (viii) The value of fringe benefit for each item to be entered in column iv shall be equal to the amount filled in column ii as multiplied by the percentage shown in column iii and as divided by 100.
- (y) **Schedule-IT,-** In this Schedule, fill the details of payment of advance income-tax and income-tax on self-assessment. The details of BSR Code of the bank branch (7 digits), date of deposit, challan serial no., and amount paid should be filled out from the acknowledgement counterfoil.
- (z) **Schedules- TDS2,-** In this Schedule fill the details of tax deducted on the basis of TDS certificates (Form 16 or Form No.16A) issued by the deductor(s). Details of each certificate are to be filled separately in the rows. In case rows provided in these Schedules are not sufficient, please attach a table in same format. It may please be noted that the TDS certificates are not to be annexed with the Return Form. In order to enable the Income Tax Department to

provide accurate, quicker and full credit for taxes deducted at source, the taxpayer must ensure to quote the **Unique Transaction Number (UTN)** in respect of every TDS transaction. In general the UTN would be printed on the TDS certificate issued by the deductor. However, in case it is not available on the certificate, the taxpayer should separately obtain the UTN either from the deductor or from the website of National Securities Depository Limited (NSDL) at <http://www.tin-nsdl.com>.

- (aa) **Schedule TCS,-** In this Schedule, fill the details of tax collected at source on the basis of TCS certificates (Form No. 26) issued by the Collector. In case rows provided in these Schedules are not sufficient, please attach a table in same format. It may please be noted that the TDS certificates are not to be annexed with the Return Form. In order to enable the Income Tax Department to provide accurate, quicker and full credit for taxes collected at source, the taxpayer must ensure to quote the **Unique Transaction Number (UTN)** in respect of every TCS transaction. In general the UTN would be printed on the TCS certificate issued by the collector. However, in case it is not available on the certificate, the taxpayer should separately obtain the UTN either from the collector or from the website of National Securities Depository Limited (NSDL) at <http://www.tin-nsdl.com>.
- (bb) **Schedule-FBT,-** In this Schedule, fill the details of payment of fringe benefit tax by way of advance tax and on self-assessment. The details of BSR Code of the bank branch (7 digits), date of deposit, challan serial no., and amount paid should be filled out from the acknowledgement counterfoil
- (cc) **Schedule-DDTP:** In this Schedule, fill the details of payment of dividend distribution tax. The details of BSR Code of the bank branch (7 digits), date of deposit, challan serial no., and amount paid should be filled out from the acknowledgement counterfoil

17. PART B-TI-COMPUTATION OF TOTAL INCOME

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

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

- (a) in item 1a, fill the details of gross tax liability to be computed at the applicable rate. The tax liability has to be computed at the rates given as under:-
- (A) In case of a domestic company, @ 30% of the total income;
- (B) In a case of a company other than a domestic company –
- @ 50% of on so much of the total income as consist of (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976, and where such agreement has, in either case, been approved by the Central Government;
 - @ 30% of the balance
- (b) In item 8, fill the details of surcharge computed @ 10% of tax in case of a domestic company and @ two and a half per cent of the tax arrived upon in item 7.
- (c) In item No. 9, calculate the education cess including secondary and higher education cess at the rate of three per cent of [item No.7 + item No. 8]

19. PART C-FB-COMPUTATION OF VALUE OF FRINGE BENEFITS AND TAX THEREON

- (i) Quarter wise break-up of fringe benefits is required to be given in items 1 to 4, so as to facilitate computation of interest in item 12 for default in paying the quarterly instalments of advance fringe benefits tax.
- (ii) In item 5, fill the details of fringe benefits as computed in item 20(d) of Schedule 17. The amount in item 5 must necessarily be equal to the total of the amounts in items 1 to 4.
- (iii) In item 6, compute the fringe benefit tax payable on the value of fringe benefits for the previous year, i.e., on the amount in item 5.
- (iv) In item 7, compute the surcharge as prescribed by the law on the fringe benefit tax as computed in item 6. In case of a domestic company the rate of surcharge is 10 per cent whereas in case of a company other than a domestic company the rate of surcharge is two and one-half per cent.
- (v) In item 8, compute the education cess including secondary and higher education cess as prescribed by the law on the fringe benefit tax and surcharge thereon. The rate of education cess is 3 per cent.
- (vi) In item 12, compute the interest under section 115WJ(3) for default in payment of advance fringe benefit tax.
- (vii) In item 13, compute the interest under section 115WK(1) for defaults in furnishing return of fringe benefits.

20. VERIFICATION

- (a) In case the return is to be furnished electronically under digital signature, please fill up the required information in the Verification. Strike out whatever is not applicable. Please ensure that the verification has been signed before furnishing the return. Write the designation of the person signing the return.
- (b) In case the return is to be furnished electronically in the manner mentioned in instruction no. 5(iii), please fill verification form (Form ITR-V).
- (c) Please note that any person making a false statement in the return or the accompanying schedules shall be liable to be prosecuted under section 277 of the Income-tax Act, 1961 and on conviction be punishable under that section with rigorous imprisonment and with fine.