

TO BE PUBLISHED IN GAZETTE OF INDIA EXTRA-  
ORDINARY PART-III SUB-SECTION (2)

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF DIRECT TAXES  
\*\*\*\*

New Delhi, the 2nd Jan., 1987.

NOTIFICATION

INCOME-TAX

S.O. : In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Amendment) Rules, 1987.

(2) They shall come into force on the 1st day of April, 1987.

2. In Appendix-II of the Income-tax Rules, 1962, for Form Nos 1,2,3, and 3A, the following Forms shall be substituted, namely:-

## 11

INCOME-TAX  
ACT, 1961  
RULE 12(1)(a)

FOR USE IN  
INCOME-TAX OFFICE

Receipt No. \_\_\_\_\_

Date of receipt\_\_\_\_\_

Permanent Account No.

|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |
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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|

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Assessment year

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(i) Resident/Non-resident [Use the following codes: Resident-01, Non-resident-02]

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(vii) this return has been furnished within the statutory time limit -

If the answer is in the negative, please state whether application in Form No.6 was furnished.....

Date of furnishing Form No.6.

Yes/No

Yes/No.

11-11-1977

(viii) the company has been assessed to tax in any earlier assessment year -

Yes/No.

(ix) the company is liable to pay sur-tax. If so, the date of furnishing the sur-tax return.

Yes/No.

11-11-1977

# PART I

## STATEMENT OF TOTAL INCOME INCLUDING INCOME OF OTHER PERSONS INCLUDIBLE IN ASSESSEE'S TOTAL INCOME.

| HEAD OF INCOME  | CODE | INCOME/LOSS (Rupees) (If nil, write 'nil') |
|---|------|--|
| 1. INTEREST ON SECURITIES (See Note 7)  | 120  |  |
| 2. INCOME FROM HOUSE PROPERTY (See Note 8)  | 130  |  |
| 3. PROFITS AND GAINS OF BUSINESS OR PROFESSION. (See Notes 9 to 12)                                     |      |  |
| /Income/loss from (a) Share in speculation business to be stated separately against (a), (b), (c) & (d) | 141  |  |
| profits of a registered firm (Annexure-A)   |      |  |
| (Loss may be indicated)   |      |  |

| HEAD OF INCOME   | CODE | INCOME/LOSS<br>(Rupees)<br>(If nil, write 'nil') |
|--|------|--|
| (b) Share in profits of an<br>unregistered firm or<br>association of persons<br>[Annexure A]   | 142  |  |
| (c) Any sum received in<br>respect of a disconti-<br>nued business or<br>profession (Section 170)  | 144  |  |
| (Loss may be<br>indicated by<br>a minus sign)  |      |  |
| (c) Business or profession<br>[exclusive of items (a),<br>(b) and (c)] [See Notes<br>8 to 12]  | 143  |  |
| 4. CAPITAL GAINS<br>[Annexure C]<br>[See Note 13]  |      |  |
| (a) Relating to short-<br>term capital assets  | 151  |  |
| (b) Relating to other<br>capital assets  |      |  |
| (i) Lands or<br>buildings or<br>any rights<br>therein,   | 153  |  |
| (ii) Gold, bullion<br>or jewellery.  | 154  |  |
| (iii) Other assets.<br>(Give details)  | 155  |  |
| 5. INCOME FROM OTHER SOURCES<br>( See Note 14)   |      |  |
| (a) Winnings from any<br>lottery, horse<br>race etc.<br>(Section 115BB)  | 164  |  |
| (b) Dividends-----   | 161  |  |
| (c) Interest-----  | 162  |  |
| (d) Other items-----   | 163  |  |
| Aggregate of items 1 to 5  | 100  |  |
| 7. Deduct: (a) Unabsorbed losses/allowances<br>brought forward from earlier<br>years under sections 31(1)/<br>35(4)/36(1)(ix) & 72 to 79 | 211  |  |

| HEAD OF INCOME  | CODE | INCOME/LOSS<br>(Rupees) |
|---|------|-------------------------|
| 9. Less: Deductions under Chapter VIA (Part II)   | 200  |                         |
| 10. TOTAL INCOME [As rounded off to the nearest multiple of ten rupees-section 283A]                                |      |                         |
| (a) in figures--  | 300  |                         |
| (b) in words  | XXX  |                         |
| 11. Income included in items 1 to 5 being income arising to any other person as referred to in sections 60, 61, 62. | 101  |                         |

PART II  
DEDUCTIONS UNDER CHAPTER VIA  
(See Note 10)

[Please attach audit reports/certificate, wherever required by or under the Act, in respect of the following deductions.]

| Particulars  | Section | Code | Qualifying amount<br>(Rupees) | Code | Amount of Deduction<br>(Rupees) |
|--|---------|------|-------------------------------|------|---------------------------------|
| Donations to certain funds, charitable institutions etc.   | 80G     | 042  |                               | 242  |                                 |
| 1. Donations for scientific research or rural development  | 80GGA   | 043  |                               | 243  |                                 |
| 3. Profits and gains from newly established industrial undertakings or hotel business in backward areas. | 80HH    | 044  |                               | 244  |                                 |
| 4. Profits and gains from newly established small-scale industrial undertakings in certain areas.        | 80HHA   | 045  |                               | 245  |                                 |
| 5. Profits and gains from projects outside India.  | 80HHB   | 046  |                               | 246  |                                 |
| 6. Profits derived from exports.   | 80HHC   | 047  |                               | 247  |                                 |
| 7. Profits and gains from newly established industrial undertakings or ship or hotel business.           | 80I     | 051  |                               | 251  |                                 |

|  | Section | Code | Qualify-<br>ing amount<br>(Rupees) | Code | Amount of<br>deduction<br>(Rupees) |
|--|---------|------|------------------------------------|------|------------------------------------|
| Inter-corporate<br>dividends   | 801     | 071  |                                    | 271  |                                    |
| Royalties from<br>foreign enter-<br>prises, etc.                                 | 80-0    | 074  |                                    | 274  |                                    |
| 10. Other deduction,<br>if any (Please<br>specify).                              |         | 083  |                                    | 283  |                                    |
| _____  |         |      |                                    |      |                                    |
| _____  |         |      |                                    |      |                                    |
| Total  |         | e    |                                    |      |                                    |
| Total amount of<br>deduction carried<br>to item 3 of<br>Part I (See Note<br>10). |         |      |                                    | 200  |                                    |

PART III  
STATEMENT OF TAXES

|   | Code               | Amount<br>(Rupees)      |
|---|--------------------|-------------------------|
| 1. TAX ON TOTAL INCOME                                | 310                |                         |
|   | Date of<br>payment | Amount Paid<br>(Rupees) |
| PREPAID TAXES   |                    |                         |
| 2. Tax deducted at<br>source<br>(Attach certificates) |                    |                         |
| (i) Interest on<br>securities _____                   | 342                |                         |
| (ii) Other interest _____                             | 343                |                         |
| (iii) Dividends _____                                 | 344                |                         |
| (iv) Other income<br>(Please specify) _____           | 345                |                         |
| TOTAL-----  | 346                |                         |

|   | Code | Date of payment | Amount paid (Rupees) |
|---|------|-----------------|----------------------|
| 3. Advance tax paid<br>(Attach challan)   |      |                 |                      |
| (i) 1st Instalment  | 351  |                 |                      |
| (ii) 2nd Instalment   | 352  |                 |                      |
| (iii) 3rd Instalment  | 353  |                 |                      |
| 4. Tax on self-assessment<br>(Attach challan) _____   | 358  |                 |                      |
| 5. Other prepaid tax<br>(Please specify and furnish proof) _____  | 359  |                 |                      |
| 6. Total of items 2 to 5  | 330  |                 |                      |
| 7. Tax payable or refund due<br>/ Item 1 minus item 6 -<br>If item 6 is more than<br>item 1, put a minus<br>sign to indicate<br>refund due <u>7</u> | 360  |                 |                      |
|   | Code | Date            |                      |
| Dates of filing of statements<br>or estimates of advance tax.   |      |                 |                      |
| (i) Form No. 28A/Date of<br>order under section 210.  | 355  |                 |                      |
| (ii) Form No. 29-First time   | 356  |                 |                      |
| (iii) Form No. 29-Second time   | 357  |                 |                      |
| (iv) Form No. 29-Third time.  | 358  |                 |                      |

VERIFICATION

.....  
(name in full and in block letters)

\*son/daughter/wife of Shri.....

being the .....of.....solemnly declare  
(designation) (name of the company)

that to the best of my knowledge and belief the information given in this return and the annexures and statements accompanying it is correct and complete and that the amount of total income and other particulars shown therein are truly stated and relate to the previous year(s) relevant to the assessment year, 19.....19....

\* I further solemnly declare that during the said previous year(s)-

- (a) no other income accrued or arose to or was received by the company from any asset held in the name of the company or in the name of any other person;
- (b) there is no other income, including income of any other person, in respect of which the company is chargeable to tax under the Income-tax Act, 1961.

\* I further solemnly declare that during the said previous year(s)-

- (a) no other income accrued or arose to or was received by the person in respect of whose total income the company is assessable from any asset held in the name of the person in respect of whose total income the company is assessable or in the name of any other person;
- (b) there is no other income, including income of any other person in respect of which the person in respect of whose total income the company is assessable is chargeable to tax under the Income-tax Act, 1961.

I further declare that in my capacity as.....  
(designation)

I am competent to make this return and verify it on behalf of the company.

Place.....

Date.....

.....  
\*\* Signature

\*Strike out whichever is not applicable.

\*\*Before signing the declaration, the signatory should satisfy himself that this return and the accompanying annexures and statements are correct and complete in all respects. Any person making a false statement in this return or the accompanying annexures or statements will be liable to prosecution under section 277 of the Income-tax Act, 1961, and on conviction be punishable under that section with rigorous imprisonment and with fine.



ANNEXURE A

PROFITS AND GAINS OF BUSINESS OR PROFESSION

| SHARE FROM A FIRM OR ASSOCIATION OF PERSONS                                       |      |   |      |                                  |
|---|------|---|------|----------------------------------|
|   | Code | Business (other than speculation) and profession.<br>(Rupees) | Code | Speculation business<br>(Rupees) |
| <b>A. Registered firms (PAN)</b>  |      |   |      |                                  |
| 1. Amount of share in profit/loss   | 531  |   | 534  |                                  |
| 2. Deduct (Add, if the above figure is a loss) expenses claimed<br>(Give details) | 532  |   | 535  |                                  |
| 3. Net profit/loss, carried to item 3(c) in Part 1.                               | 533  |   | 536  |                                  |
| <b>B. Unregistered firms/ association of persons (PAN)</b>                        |      |   |      |                                  |
| 1. Amount of share in profit/loss   | 541  |   | 544  |                                  |
| 2. Deduct (Add, if the above figure is a loss) expenses claimed<br>(Give details) | 542  |   | 545  |                                  |
| 3. Net profit/loss carried to item 3(b) in Part 1                                 | 543  |   | 546  |                                  |



ANNEXURE C

CAPITAL GAINS  
(See Note 15)

| Particulars  | Code | Amount<br>(Rupees) |
|--|------|--------------------|
| Capital gains relating to short-term capital assets.                                       | 551  |                    |
| Less: Amount exempt under sec. 54B or 54D  | 552  |                    |
| Net amount carried to part (a) item 4 in Part I.   | 151  |                    |
| Capital gains relating to capital assets other than short-term capital assets.             | 555  |                    |
| Less: Amount exempt under section 53, 54B, 54D or 54E.                                     | 556  |                    |
| Balance  | 557  |                    |
| Add: Amount deemed to be income chargeable under the head "capital gains" - section 54E(2) | 558  |                    |
| Net amount carried to part (b) of item 4 in Part I.  | XXXX |                    |

ANNEXURE D

Statistical data based on  
balance-sheet, profit and  
loss accounts, etc.

| Particulars   | Code           | Amount<br>(Rupees) |
|---|----------------|--------------------|
| 1. Paid up capital - Equity   | 815            |                    |
| Total   | 812            |                    |
| 2. Reserves   | 813            |                    |
| 3. Borrowings.  | 816            |                    |
| 4. Written down value of plant and machinery  | 811            |                    |
| 5. Sales/turnover   | 821            |                    |
| 6. Profits before tax as per profit and<br>loss account or income and expenditure<br>account. | 822            |                    |
| Dividends declared.   | 823            |                    |
| 8. Expenditure of the type referred to<br>in section 40A(12)                                  | 487            |                    |
| 9. Double taxation relief -   |                |                    |
| Section 90  | 371            |                    |
| section 91  | <del>372</del> |                    |
| 10. State whether a manufacturing concern -   | Yes/No.        |                    |
| a trading concern -   | Yes/No.        |                    |
| 11. Please mention the principal products<br>manufactured or traded.                          |                |                    |

NOTES

1. For indicating category of company, please use the following  
code numbers :

A domestic company in which public are substantially interested. -12

A domestic company which is not a company in which the public are substantially interested and which is not a trading -13

A company other than a domestic company.

-15

2. A statement showing computation of income under each head of income along with particulars of statements and documents mentioned in the notes below may be furnished with the return of income.  
In the case of a partner/member of a firm/ association of persons (AOP), attach a statement showing the name and address of the firm/AOP and the name, address and individual share of each partner/member, and permanent account number of the firm/AOP.
4. In the case of a trustee of or agent for any other person, attach statement showing the names and addresses of such other persons.
5. In case the assessee has paid during the previous year, rent, commission, royalty or brokerage or any annuity (not being an annuity assessable under the head "Salaries") exceeding one thousand rupees, attach separate statements (according to nature of payment) the names and addresses of the payees and the amounts paid. If any payee is a non-resident, indicate whether tax has been deducted at source and paid to the credit of the Central Government. Also, please attach statement containing names of persons and gross amounts in cases of sales and purchases exceeding Rs. 10,000/- in value.
6. If the assessee is liable to deduct tax at source under sections 192, 193, 194, 194A, 194B, 194C, 194D or 195 please state whether the prescribed returns have been furnished to the Income-tax Officer concerned and the dates of furnishing of the returns.
7. INTEREST ON SECURITIES: General particulars -  
(i) Particulars of securities; (ii) Face value;  
(iii) Gross amount of interest due or received during the year (give separate details regarding Government securities, and debentures and other securities); (iv) Amount of tax deducted at source;  
(v) Remarks, e.g., in the case of a tax-free security, enter the word "Tax-free".
8. INCOME FROM HOUSE PROPERTY : General particulars;  
(i) Location of the property; (ii) Annual municipal valuation; (iii) Amount for which the property might reasonably be accepted to let from year to year or whether the property is let and annual rent received or receivable exceeds the said amount, such rent.

9. PROFITS AND GAINS OF BUSINESS OR PROFESSION

A. General Particulars:

(i) Name in which business or profession is carried on; (ii) Address of principal place of business or profession; (iii) Names and addresses of branches; (iv) Nature of business or profession; (v) Method of accounting; please state whether Mercantile/cash/mixed; (vi) Method of stock valuation.

B. Particulars in respect of depreciation allowance, investment allowance and investment deposit account:

(i) Description of assets (in respect of building please indicate whether the building is taken on lease or owned by the assessee); (ii) Written down value of existing assets; (iii) Actual cost of assets acquired during the previous year; (iv) capital expenditure on additions or alterations; (v) Amount of moneys payable and scrap value in respect of assets sold, discarded, demolished or destroyed; (vi) Amount on which depreciation is allowable [total of items (ii) to (iv) exclusive of amounts relating to assets referred to in item (v)]; (vii) Rate of depreciation; (viii) Total number of days worked double shift and triplicate shift (to be furnished only if extra shift allowance is claimed); (ix) Depreciation claimed (show separately initial ~~less~~ depreciation, normal depreciation, extra depreciation, additional depreciation and extra shift allowance); (x) Total depreciation; (xi) Investment allowance claimed (indicate rate); (xii) Investment deposit account. (date of deposits)

Remarks: (Please indicate the amount of initial depreciation, investment allowance of development rebate allowed in respect of the assets in an earlier year).

C. In item 8 of Annexure B, please indicate the deductions claimed under the following provisions. (Please use codes).

| <u>Provisions</u>   | <u>Section</u> | <u>Code</u> |
|---|----------------|-------------|
| (i) Development allowance                                       | 33A            | 443         |
| (ii) Tea development account                                    | 33AB           | 457         |
| (iii) Rehabilitation allowance                                  | 33B            | 462         |
| (iv) Expenditure on acquisition of patent rights or copy-rights | 35A            | 449         |
| (v) Expenditure on know-how                                     | 35AB           | 463         |

| <u>Provisions</u>   | <u>Section</u> | <u>Code</u> |
|---|----------------|-------------|
| (vi) Expenditure on prospecting for certain <del>and</del> minerals.              | 35E            | 458         |
| (vii) Bonus or commission to employees.   | 36(1)(ii)      | 468         |
| (viii) Interest on borrowed capital.  | 36(1)(iii)     | 469         |
| (ix) Bad debts.   | 36(1)(vii)     | 475         |
| (x) Provisions for bad and doubtful debts in the case of banks etc.               | 36(1)(viii)    | 476         |
| (xi) Special reserves created by financial institution                            | 36(1)(viii)    | 477         |
| (xii) Special reserves for banking companies engaged in operations outside India. | 36(1)(viii)    | 478         |
| (xiii) Expenditure on promotion of family planning amongst employees.             | 36(1)(ix)      | 479         |
| (xiv) Expenditure on -  |                |             |
| (a) advertisements.   | 37             | 482         |
| (b) travelling  | 37             | 483         |

10. Documents/information material to computation of income.

I. A statement indicating the manner in which the aggregate amount of deduction has been restricted under section 80VVA should be attached.

II. Please attach:

(i) Copies of manufacturing account and/or trading account / recast, if necessary, to show opening stock, purchases (less returns), sales (less returns), and closing stock; (ii) Profit and

loss account/  
income and expenditure  
account/any other  
similar account,  
and balance  
sheet

(iii) If accounts have been audited attach a copy of the auditor's report; (iv) If the accounts are audited under section 44AB, the report of the said audit together with the requisite particulars; (v) If an audit of cost accounts of the company has been conducted under section 233B of the Companies Act, 1956 (1 of 1956) a copy of the auditor's report; (vi) The report of the accountant relating to deduction under section 80HHC; (vii) Copies of

personal accounts of the directors. (viii) Report of the accountant in respect of deduction under section 32AF, if any.

111. Additional information by companies engaged in contract work as under:

(i) If the value of material supplied by the person with whom the contract was made, or the amount of security deposit (out of payments due for work done) retained by him, has not been included in the gross receipts shown, please attach a statement showing the value of materials and amount of security deposits; (ii) Please attach a statement indicating as to whether information regarding building or supply contracts has been furnished to the Income-tax Officer concerned under section 285A.

- IV. Additional information to be furnished by producers of cinematograph films: Please indicate whether the statement of payment to persons engaged in the production of cinematograph films have been delivered to the Income-tax Officer concerned under section 285B.

11. Particulars of any reserve/expenditure which is not allowable under section 28 to 44D
12. A dealer, broker or agent or any person, concerned in the management of a stock or commodity exchange should furnish a statement of the names and addresses of all persons to whom he or the exchange has paid in the previous year any sum or aggregate sums: (a) in excess of Rs. 2,000 by way of "difference", and (b) in excess of Rs. 10,000 in connection with the transfer, whether by way of sale, exchange or otherwise of assets; or on whose behalf or from whom he or the exchange has received any such sum, together with particulars (amount, date, etc.) of all such payments and receipts.
13. Capital gains: General particulars
- (i) Description of assets (in the case of immovable property, please indicate the location); (ii) Date of acquisition; (iii) Date of transfer; (iv) Name and address of the transferee (please indicate relationship or connection, if any, with the assessee).
14. Dividend Income received. Statement of dividends
- (i) Name of the company; (ii) Number of shares; (iii) Gross amount of dividends; (iv) Tax deducted at source.



15. In the case of a company, other than a foreign company which has not made the prescribed arrangements for the declaration and payment of dividends within India, the following particulars regarding dividends declared may be furnished in a separate statement, namely:-

(a) date of annual general meeting before which the accounts of the previous year were laid (if held before furnishing this return); (b) amount of dividend declared at the said general meeting; (c) amount of dividends declared, distributed or paid during the previous year; (i) dividends declared at the annual general meeting held on....., (ii) deemed dividends within the meaning of section 2(22), (iii) interim dividends - section 3(b).

# RETURN OF INCOME

FOR USE IN INCOME-TAX OFFICE

INCOME-TAX  
ACT, 1961  
RULE 12(1)  
(b)(1)

[ For assesses (other than companies and those claiming exemption under section 11) whose total income includes "Profits and gains of business or profession". All Parts and Annexures must be filled in. If any Part or Annexure does not apply, please mention "Not applicable" ]

Ward/Circle \_\_\_\_\_

Receipt No. \_\_\_\_\_

Date of receipt \_\_\_\_\_

ne in block letters

Permanent Account No.

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Ward/Circle \_\_\_\_\_

Office address in block letters

Assessment year

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Telephone No.

Residential address in block letters

Previous year(s) ending on

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Telephone No.

Status (Use Code, see Note 1)

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State whether:-

(i) Resident/Non-resident/Not ordinarily resident (Use the following codes: Resident-01, Non-resident-02, Not ordinarily resident-03)

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(ii) this is a revised return  
If so, please state the receipt number and the date of furnishing the previous return

Yes/No

Receipt No. \_\_\_\_\_

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|--|--|---|--|--|---|---|---|--|--|

Day Month Year

(iii) this is a return furnished in response to a notice under section 148

Yes/No

(iv) this is a return furnished under section 139(4B) in respect of a political party

Yes/No

(v) this return includes a share in profits of a firm

Yes/No

(vi) this is a return furnished in support of a claim for refund under section 237

Yes/No

(vii) this return has been furnished within the statutory time limit.  
If the answer is in negative, please state whether application in Form No.6 was furnished.  
Date of furnishing Form No.6

Yes/No

Yes/No

|  |  |   |  |  |   |   |   |  |  |
|--|--|---|--|--|---|---|---|--|--|
|  |  | - |  |  | - | 1 | 9 |  |  |
|--|--|---|--|--|---|---|---|--|--|

PART I

STATEMENT OF TOTAL INCOME INCLUDING INCOME OF OTHER PERSONS  
IN ASSESSEE'S TOTAL INCOME AND NET AGRICULTURAL  
INCOME

| HEAD OF INCOME   | CODE  | INCOME/LOSS<br>(If nil, write<br>"NIL")<br>(Rupees) |
|--|---|---|
| SALARIES <input checked="" type="checkbox"/> See Annexure A and Notes 8 and 9  | 110   |   |
| INTEREST ON SECURITIES (See Note 10)   | 120   |   |
| INCOME FROM HOUSE PROPERTY <input checked="" type="checkbox"/> See Annexure B<br>and Note 11   | 130   |   |
| PROFITS AND GAINS OF<br>BUSINESS OR PROFESSION   |   |   |
| <input checked="" type="checkbox"/> Income/loss from specu-<br>lation business to be<br>stated separately<br>against items<br>(a), (b), (c) and (d). <input checked="" type="checkbox"/> | (a) Share in pro-<br>fits of a<br>registered<br>firm (Annex-<br>ure C)  | 141   |
| <input checked="" type="checkbox"/> See Notes 12 to 14)<br>(Loss may be indicated<br>by a minus sign)  | (b) Share in pro-<br>fits of an un-<br>registered firm/<br>AOP/BOI.<br>(Annexure C)   | 142   |
|  | (c) Any sum<br>received in res-<br>pect of a dis-<br>continued busi-<br>ness or profession<br>section 476   | 144   |
|  | (d) Business or<br>profession <input checked="" type="checkbox"/> ex-<br>clusive of items<br>(a), (b) and (c) <input checked="" type="checkbox"/> | 143   |

| HEADS OF INCOME   | CODE | INCOME/LOSS<br>(if nil write "NIL")<br>(Rupees) |
|---|------|---|
| <p>5. CAPITAL GAINS<br/>[See Annexure E and Note 15]</p> <p>(a) Relating to short-term capital assets. 151</p> <p>(b) Relating to other capital assets.</p> <p>(i) Lands or buildings or any rights therein. 152</p> <p>(ii) Gold, bullion or jewellery 154</p> <p>(iii) Other assets. 153<br/>(Give details)</p> |      |   |
| <p>6. INCOME FROM OTHER SOURCES<br/>(See Note 16)</p> <p>(a) Winnings from any lottery, horse race etc.<br/>(section 115BB) 164</p> <p>(b) Dividends 161</p> <p>(c) Interest 162</p> <p>(d) Other items 169</p> <p>Total [sum of items (a) to (d)] 160</p>  |      |   |
| <p>7. Aggregate of items 1 to 6</p>   | 100  |   |
| <p>8. Deduct: (i) Unabsorbed losses or or allowances brought forward from earlier years under section 32(2), 35(4) and 72 to 78<br/>Unabsorbed ✓ 211</p> <p>(ii) Investment allowance/development allowance under section 32A(3)/33A(2) 212</p>   |      |   |

| HEAD OF INCOME   | CODE | INCOME/LOSS<br>(Rupees)<br>(If nil, write<br>"NIL") |
|--|------|---|
| 9. GROSS TOTAL INCOME  | 220  |   |
| 10. Less- Admissible deductions<br>under Chapter VIA (Part II)   | 200  |   |
| 11. TOTAL INCOME [As rounded off to<br>the nearest multiple of ten<br>rupees - Section 288A]   |      |   |
| (a) in figures   | 300  |   |
| (b) in words   | xxx  |   |
| 12. NET AGRICULTURAL INCOME  | 580  |   |
| 13. Income included in items 1 to 6<br>being income arising to spouse/<br>minor child/son's wife/son's minor<br>child or any other person as referred<br>to in Chapter V of the Act. | 191  |   |


PART II

DEDUCTIONS UNDER CHAPTER VIA

[Please attach audit report/certificates  
wherever required by or under the Act,  
in respect of the following deductions]

| PARTICULARS   | Section | Code | Qualifying<br>amount<br>(Rupees) | Code | Amount of<br>deduction<br>(Rupees) |
|---|---------|------|----------------------------------|------|------------------------------------|
| 1. Payment made<br>to Life Ins-<br>urance Cor-<br>poration etc. | 80C     |      |                                  |      |                                    |
| (i) Life ins-<br>urance pre-<br>mium                            |         | 831  |                                  | 231  |                                    |
| (ii) Provident<br>fund.   |         | 832  |                                  | 232  |                                    |
| (iii) Others<br>(Please<br>specify)                             |         | 839  |                                  | 239  |                                    |

| Particulars   | Section | Code | Qualify-<br>ing<br>amount<br>(Rupees) | Code | Amount<br>of<br>deduction<br>(Rupees) |
|---|---------|------|---------------------------------------|------|---------------------------------------|
| 2. Investment in certain new shares   | 80CC    | 035  |                                       | 235  |                                       |
| 3. Premium paid to GIC for medical insurance  | 80D     | 036  |                                       | 236  |                                       |
| 4. Donations to certain funds, charitable institutions, etc.  | 80G     | 042  |                                       | 242  |                                       |
| 5. Payment made as house-rent.  | 80GG    | 043  |                                       | 243  |                                       |
| 6. Profits and gains from newly established industrial undertaking or hotel business in backward areas. | 80HH    | 044  |                                       | 244  |                                       |
| 7. Profits and gains from newly established small-scale industrial undertaking in certain areas.        | 80HHA   | 045  |                                       | 245  |                                       |
| 8. Profits and gains from projects outside India.   | 80HHB   | 046  |                                       | 246  |                                       |
| 9. Profits derived from exports.  | 80HHC   | 047  |                                       | 247  |                                       |
| 10. Profits and gains of newly established industrial undertakings, ship or hotel business.             | 80I     | 051  |                                       | 251  |                                       |
| 11. Dividend, interest income etc.  | 80L     |      |                                       |      |                                       |
| (i) Interest on securities  |         | 063  |                                       | 263  |                                       |
| (ii) Dividend.....  |         | 064  |                                       | 264  |                                       |
| (iii) Dividend on units..   |         | 065  |                                       | 265  |                                       |
| (iv) Bank interest.....   |         | 066  |                                       | 266  |                                       |

|  | Section | Code | Qualify-<br>ing<br>amount<br>(Rupees) | Code | Amount<br>of de-<br>duction<br>(Rupees) |
|--|---------|------|---------------------------------------|------|---|
| <br>Societies | 80P     | 087  |                                       | 287  |   |
| 13. Professional income of authors of text books in Indian languages.                          | 80QQA   | 076  |                                       | 276  |   |
| 14. Remuneration from certain foreign sources in the case of professors, teachers, etc.        | 80R     | 077  |                                       | 277  |   |
| 15. Professional income from foreign sources in certain cases.                                 | 80RR    | 078  |                                       | 278  |   |
| 16. Remuneration received for services rendered outside India                                  | 80RRA   | 081  |                                       | 281  |   |
| 17. Long-term capital gains  | 80T     | 082  |                                       | 282  |   |
| 18. Out of total income of totally blind or physically handicapped resident persons.           | 80U     | 083  |                                       | 283  |   |
| 19. Other deduction, if any, please specify.   |         | 089  |                                       | 289  |   |
| 20. Total amount of deductions carried to Item 10 in Part I                                    |         |      |                                       | 200  |   |

PART III  
STATEMENT OF TAXES

| Particulars   | Code | Amount<br>(Rupees) |
|---|------|--------------------|
| 1. Tax on total income  | 310  |                    |
| Prepaid taxes   |      |                    |
| 2. Tax deducted at source<br>(Attach certificates)  |      |                    |
| (i) Salaries ..   | 341  |                    |
| (ii) Interest on r.<br>securities   | 342  |                    |
| (iii) Other interest r.   | 343  |                    |
| (iv) Dividends ..   | 344  |                    |
| (v) Any other item ..<br>(Please specify)   | 349  |                    |
| Total ..  | 340  |                    |
| 3. Advance tax paid<br>(Attach challans)  |      |                    |
| (1) 1st Instalment  | 351  |                    |
| (2) 2nd Instalment  | 352  |                    |
| (3) 3rd Instalment  | 353  |                    |
| 4. Tax on self-assessment<br>(Attach challan)   | 333  |                    |
| 5. Other prepaid tax if any<br>(Please specify and furnish<br>proof)  | 339  |                    |
| 6. Total of items 2 to 5  | 330  |                    |
| 7. Tax payable or refund due<br>[Item 1 minus item 6 - if item<br>6 is more than item 1, put a<br>minus sign to indicate refund<br>due] | 360  |                    |
| 8. Dates of filing of statement or<br>estimates of advance tax  |      |                    |
| (i) Form No.28A/Date of order<br>under section 210  | 355  |                    |
| (ii) Form No.29-First time  | 356  |                    |



VERIFICATION

I,.....

(name in full and in block letters)

\*son/daughter/wife of....., solemnly declare that to the best of my knowledge and belief, the information given in this return and the annexures and statements accompanying it is correct and complete and that the amount of total income and other particulars shown therein are truly stated and relate to the previous year(s) relevant to the assessment year 19.....19...

\*I further solemnly declare that during the said previous year(s)-

- (a) no other income accrued or arose to or was received by me from any asset held in my name or in the name of any other person;
- (b) there is no other income, including income of any other person in respect of which I am chargeable to tax under the Income-tax Act, 1961.

\*I further solemnly declare that during the said previous year(s)-

- (a) no other income accrued or arose to or was received by the person for and on whose behalf this return is furnished/the person in respect of whose total income I am assessable, from any asset held in the name of the person for and on whose behalf this return is furnished/the name of the person in respect of whose total income I am assessable, or in the name of any other person;
- (b) there is no other income including income of any other person in respect of which the said person is chargeable to tax under the Income-tax Act, 1961.

I further declare that I am making this return in my capacity as ..... and that I am competent to make this return  
(designation)  
and verify it.

Place.....

.....  
\*\*(Signature)

Date.....

\* Strike out whichever is not applicable.

\*\* Before signing the declaration, the signatory should satisfy himself that this return and accompanying annexures and statements are correct and complete in all respect. Any person making the false statement in the return or accompanying annexures or statements shall be liable to prosecution under section 277 of the Income-tax Act, 1961, and on conviction be punishable under that section to rigorous imprisonment and with fine.

ANNEXURE -A  
SALARIES

A Income from salaries received from Government

| Particulars  | Code | Amount (Rupees) |
|--|------|-----------------|
| Salary   | 501  |                 |
| Income in respect of other salaries  |      |                 |
| Particulars  | Code | Amount (Rupees) |
| 1. Salary  | 502  |                 |
| 2. Other cash allowance/payments to the extent these are not exempt from tax   |      |                 |
| (i) House rent allowance _____   | 511  |                 |
| (ii) Conveyance allowance _____  | 512  |                 |
| (iii) Entertainment allowance _____  | 513  |                 |
| Total _____  | 510  |                 |
| 3. Value of perquisites provided by employer   |      |                 |
| (i) Free or concessional accommodation- section 17(2)(i) and (ii)  | 521  |                 |
| (ii) Free or concessional benefits/ amenities - section 17(2)(iii)   |      |                 |
| (a) conveyance - rule 3(c)   | 522  |                 |
| (b) Gas, electricity, water - rule 3(d)  | 523  |                 |
| (c) Domestic or personal services  | 524  |                 |
| (d) Personal travelling  | 525  |                 |
| (e) Any other items<br>(Give details)  | 529  |                 |
| (iii) Payment by employer in respect of obligations of assessee (including children's education, income tax, etc.) and sums payable by employer for life insurance or annuity- section 17(2)(iv) and (v) | 526  |                 |
| Total (i), (ii) and (iii)  |      |                 |
| Profits in lieu of or in addition to salary or wages and any other income chargeable under the head "Salaries"<br>(Give details)   | 527  |                 |
| 5. Total of items 1 to 4   | 520  |                 |

| Particulars  | Code | Amount (Rupees) |
|--|------|-----------------|
| 6. Gross income assessable under the head "Salaries" (A+B)                     | 505  |                 |
| Deductions in respect of   |      |                 |
| (a) Standard deduction-section 16(i)   | 411  |                 |
| (b) Entertainment allowance section 16(ii)                                     | 412  |                 |
| Total of sub-items (a) & (b)   | 410  |                 |
| 8. Net income assessable under the head "Salaries" carried to item 1 in Part I | 110  |                 |

ANNEXURE - B

INCOME FROM HOUSE PROPERTY

| Particulars  | Code | Amount (Rupees) |
|--|------|-----------------|
| 1. Net chargeable income from self-occupied property (See Note 11) | 131  |                 |
| 2. Net chargeable income from other properties.                    | 132  |                 |
| 3. Total net chargeable income carried to item 3 in Part I         | 130  |                 |

ANNEXURE C  
PROFITS AND GAINS OF BUSINESS OR PROFESSION

1. SHARE FROM A FIRM OR ASSOCIATION OF PERSONS OR BODY OF INDIVIDUALS

|  | Code | Business (other than speculation) and profession. (Rupees) | Code               | Speculation business (Rupees) |
|--|------|--|--------------------|-------------------------------|
| <b>A. Registered firms.</b>  |      |  |                    |                               |
| 1. Amount of share in profit/loss  | 531  |  | 534                |                               |
| 2. Deduct (Add, if the above figure is a loss) expenses claimed (give details) | 532  |  | <del>534</del> 535 |                               |
| 3. Net profit/loss carried forward to item 4(a) in Part I.                     | 533  |  | 536                |                               |
| <b>F. Unregistered firms/Associations of persons/bodies of individuals.</b>    |      |  |                    |                               |
| 1. Amount of share in profit/loss  | 541  |  | 544                |                               |
| 2. Deduct (Add, if the above figure is a loss) expenses claimed (give details) | 542  |  | 545                |                               |
| 3. Net profit/loss carried to item 4(b) in Part I.                             | 543  |  | 546                |                               |

2. In the case of a firm, additional information should be furnished in the following format:-

| Sl. No. | ITO Assessing the Partner(s) | P.A.No. of Partner(s) | Name of the Partner(s) | Share of profit Ratio | Interest paid to partner(s) | Salary paid to partner(s) | Commission paid to partner(s) |
|---------|------------------------------|-----------------------|------------------------|-----------------------|-----------------------------|---------------------------|-------------------------------|
|         |                              |                       |                        |                       |                             |                           |                               |
|         |                              |                       |                        |                       |                             |                           |                               |
|         |                              |                       |                        |                       |                             |                           |                               |
|         |                              |                       |                        |                       |                             |                           |                               |

ANNEXURE D

AMOUNT DEDUCTED IN COMPUTING INCOME  
FROM PROFITS AND GAINS OF BUSINESS OR PROFESSION.

| S.No. | PARTICULARS   | Section | Code | Amount<br>(Rupees) |
|-------|---|---------|------|--------------------|
|       | Depreciation  | 32      | 430  |                    |
| 2.    | Investment allowance  | 32A     | 441  |                    |
| 3.    | Investment deposit account<br>(attach certificate)                          | 32AB    | 456  |                    |
| 4.    | Development allowance   | 33A     | 448  |                    |
| 5.    | Dev Development Account   | 33AB    | 457  |                    |
| 6.    | Expenditure on scientific research  | 35      | 442  |                    |
| 7.    | Payments to associations and<br>institutions.                               |         |      |                    |
|       | (a) for carrying out rural<br>development programmes;                       | 35CCA   | 444  |                    |
|       | (b) for carrying out programmes of<br>conservation of natural<br>resources. | 35CCB   | 445  |                    |
| 8.    | Amortisation of preliminary expenses.                                       | 35D     | 452  |                    |
| 9.    | Expenditure on prospecting for<br>certain minerals.                         | 35E     | 458  |                    |
| 10.   | Entertainment expenditure.  | 37      | 459  |                    |
| 11.   | Other deductions (See note 12C)   |         |      |                    |

ANNEXURE - E

CAPITAL GAINS

(See Note 15)

| Particulars   | Code | Amount<br>(Rupees) |
|---|------|--------------------|
| Capital gains relating to short-term capital assets   | 551  |                    |
| Less: Amount exempt under section 54, 54B or 54D  | 552  |                    |
| Net amount carried to part (a) of item 5 in Part I  | 151  |                    |
| Capital gains relating to capital assets other than short-term capital assets   | 555  |                    |
| Less: Amount exempt under section 53, 54, 54B, 54D, 54E, 54F or 115F  | 556  |                    |
| Balance:  | 557  |                    |
| Add: Amount deemed to be income chargeable under the head "Capital gains" - section 54E(2), 54F(2), 54F(3) or 115F(2) | 558  |                    |
| Net amount carried to part (b) of item 5 in Part I  | xxx  |                    |

1. In case of an individual, state whether a citizen of India
2. In case of individual and HUF, please state whether liable for wealth-tax.
3. If the answer <sup>to</sup> of item <sup>e</sup> 2 is "Yes", has a return of wealth been furnished and if so the date thereof.
4. In the case of non-resident Indian, please state whether any part of the income is to be taxed in accordance with the provisions of Chapter XIII of the Income-tax Act. (If yes, please file the details in a separate sheet.)
5. Has any double taxation relief been claimed:
  - (i) under section 90
  - (ii) under section 91
6. State whether a manufacturing concern
7. State whether a trading concern
8. Please indicate the principal product manufactured or traded.

NOTES

1. For indicating status please use the following code numbers:-

|   |    |
|---|----|
| Individual  | 01 |
| Hindu undivided family (other than one mentioned below).  | 02 |
| Hindu undivided family which has at least one member with total income of the previous year exceeding Rs.18,000/- | 03 |
| Unregistered firm   | 04 |
| Registered firm (other than the one engaged in profession)  | 05 |
| Registered firm engaged in profession   | 06 |
| Association of persons  | 07 |
| Association of persons (trusts)   | 08 |
| Body of individuals   | 09 |
| Artificial juridical person   | 10 |
| Cooperative society   | 11 |
| Local authority   | 16 |

A statement showing computation of income alongwith particulars, statements and documents mentioned in the Notes below may be furnished with the return.

3. In the case of a firm or association of persons or body of individuals, a statement showing the names and addresses of the partners (including minors admitted to the benefits of partnership)/members, their individual shares and inter se relationship, if any, may be furnished.
4. In the case of a partner/member of a firm/AOP/BOI a statement showing the name and address of the firm/AOP/BOI and the names and addresses and individual shares of each partner/member may be furnished. In the case of a firm/AOP/BOI, a statement showing the names and addresses of the partners, their PAN and the ward/Distt where assessed may be furnished



5. In the case of a trustee of or guardian or agent for any other person or persons, statement showing the names and addresses of such other persons should be furnished separately along-with return.
6. If the assessee has paid during the previous year, rent, commission, royalty or brokerage or any annuity (not being annuity assessable under the head "salaries") exceeding one thousand rupees, separate statement (according to nature of payment) showing the names and addresses of the payees and the amounts paid should be furnished in a separate sheet alongwith return. If any payee is a non-resident it should be indicated whether tax has been deducted at source and paid to the credit of the Central Government or not. Also please attach statement containing names of persons and gross amounts in cases of sales and purchases exceeding Rs.10,000 in value.
7. If the assessee is liable to deduct tax at source under section 192, 193, 194A, 194B, 194BB, 194C, 194D or 195, state whether the prescribed returns have been furnished to the concerned I.T.O. and indicate the date of furnishing.
8. In respect of salary, payment received in respect of any period of leave not availed of, bonus, wages, commission, fees, pension (including commuted value of pension) annuity and gratuity due, paid or allowed during the previous year and house rent allowance or other cash allowances/payments and perquisites to the extent these are not exempt from tax may be furnished.
9. In the case of an individual if any amount is received in the current year or in the earlier year as gratuity which has been

debentures and other securities to be given) (iv) The amount of tax deducted at source (v) Remarks, e.g. in the case of tax free security, enter the word "Tax free".

11. INCOME FROM HOUSE PROPERTY: General Particulars:-

(i) Location of the property, (ii) Annual municipal valuation, (iii) Amount for which the property might reasonably be expected to let from year to year or whether the property is let and annual rent received or receivable exceeds the said amount. (iv) If one or more of such properties are in the occupation of the owner mention may be made specifically in respect of location of the property in respect of which the assessee desires that the annual value be taken at 'nil' in accordance with the provisions of section 23(2) of the Income-tax Act. (v) The details in respect of location and the annual value of all other properties in occupation of the owner.

12. In respect of income from business or profession, the following details may be furnished:-

A. General Particulars:-

- (i) Name in which business or profession is carried on;
- (ii) Address of principal place of business or profession;
- (iii) Names and addresses of branches;
- (iv) Nature of business or profession;
- (v) Method of accounting: mercantile/cash/mixed;
- (vi) Method of stock valuation.

B. Particulars in respect of depreciation allowance, investment allowance and investment deposit account:

- (i) Description of assets (in respect of building, indicate whether the building is taken on lease or is owned by the assessee);
- (ii) Written down value of existing assets;
- (iii) Actual cost of assets acquired during the previous year;
- (iv) Capital expenditure on additions or alterations;
- (v) Period of user (only where return relates to assessment year 1969-70 or any earlier years);
- (vi) Amount of moneys payable and scrap value in respect of assets sold, discarded, demolished or destroyed;
- (vii) Amount on which depreciation is allowable [Total of items (ii) to (iv) exclusive of amounts relating to assets referred to in item (vi)];
- (viii) Rate of depreciation;
- (ix) Total number of days worked (to be furnished only if extra shift allowance is claimed);
- (x) Total number of days worked - double shift and triple shift (to be furnished only if extra shift allowance is claimed);
- (xi) Depreciation claimed: (a) initial depreciation, (b) normal depreciation (including extra depreciation for approved hotels,) (c) additional depreciation, (d) extra shift allowance - double shift and triple shift;
- (xii) Total depreciation;
- (xiii) Investment allowance claimed (also indicate rate);
- (xiv) Deduction on account of investment deposit account specifying the dates and amount of deposits;
- (xv) Remarks (indicate the amount of initial depreciation, investment allowance or development rebate allowed in respect of asset in an earlier year).

C. In item 11 of Annexure D, please indicate the deductions claimed under the following provisions (Please use codes)

| <u>Provision</u>   | <u>Section</u> | <u>Code</u> |
|--|----------------|-------------|
| (i) Rehabilitation allowance                                   | 33B            | 462         |
| (ii) Expenditure on acquisition of patent rights or copyrights | 35A            | 449         |
| (iii) Expenditure on know-how                                  | 35AB           | 463         |
| (iv) Bonus to employees  | 36(1)(ii)      | 468         |
| (v) Interest on borrowed capital                               | 36(1)(iii)     | 469         |
| (vi) Bad debts   | 36(1)(vii)     | 475         |
| (vii) Expenditure on :-  |                |             |
| (a) advertisement  | 37             | 482         |
| (b) travelling   | 37             | 483         |

13. DOCUMENTS/INFORMATION MATERIAL TO COMPUTATION OF INCOME.

- I. Statement giving particulars of income to which the provisions of Chapter XII-A apply
- II. If regular books of account are maintained, copies of -
  - (a) manufacturing account, trading account, profit and loss account or income and expenditure account or any other similar account and
  - (b) in the case of -
    - (i) a proprietary business or profession, the personal account of the proprietor;
    - (ii) a firm, association of persons or body of individuals, personal account of the partners or members;
    - (iii) a partner or member of a firm, association of persons or body of individuals, his personal account in the firm, association of persons or body of individuals.
  - (c) where the accounts of the assessee have been audited, copies of the audited profit and loss account and balance sheet and the auditor's report.
- III. If regular books of account are not maintained, attach a statement indicating the amounts of turnover or gross receipts, gross profits, expenses and net profit of the business or profession and the basis on which such amounts have been computed and disclosing the amounts of the total sundry debtors, sundry creditors, stock-in-trade and cash balance as at the end of the previous year.
- IV. (i) If the accounts are audited under section 44AB the report of such audit together with the requisite particulars should be attached.
  - (ii) In case the assessee has claimed deduction under section 80HHC in respect of profits retained for export business the report of accountant relating to the deduction together with the requisite particulars should be attached.
  - (iii) In case the assessee has claimed deduction under section 32AB report of the accountant in respect of deduction shall be furnished.

- V. Additional information to be furnished by assessee engaged in contract work:
- (a) If the value of materials supplied by the person with whom the contract was made or the amount of security deposit (out of the payment due for work done) retained by him has not been included in the gross receipts shown, please attach a statement showing the value of materials and the amount of security deposit.
  - (b) Please attach a statement indicating as to whether information regarding building or supply contracts has been furnished to the Income-tax Officer concerned under section 285B.
- VI. Additional information to be furnished by producers of cinematograph films : please indicate whether the statement of payments to persons engaged in the production of cinematograph films has been delivered to the Income-tax Officer concerned under section 285B.
- VII. Particulars of any provision/reserve/other expenditure which is not allowable under sections 28 to 44C.
14. In the case of a dealer, broker, agent or any other person, concerned in the management of a stock or commodity exchange, he should furnish a statement of the names and addresses of all persons to whom he or the exchange has paid in the previous year any sum or aggregate sums:
- (a) in excess of Rs.2,000/- by way of "difference",
  - (b) in excess of Rs.10,000/- in connection with the transfer, whether by way of a sale, exchange or otherwise of assets, or on whose behalf or from whom he or the exchange has received any sum together with particulars (amount, date, etc. of such payments and receipts.)
15. CAPITAL GAINS: General Particulars:
- (i) The description of assets, (ii) Date of acquisition,
  - (iii) Date of transfer, (iv) Name and address of the transferee (Please indicate relationship of connection,

17. In the case of individuals and Hindu undivided families, separate statement may be attached containing the details of items of expenditure and investment each exceeding Rs.10,000/- (other than expenditure incurred and investments made for earning the income).

**FORM NO.3**  
**RETURN OF INCOME**

FOR USE IN INCOME  
TAX OFFICE

Ward/Circle \_\_\_\_\_

Receipt No. \_\_\_\_\_

Date of receipt: \_\_\_\_\_

INCOME TAX  
ACT, 1961

Section 12(1)  
(iii)

For assesses (other than companies and those deriving income from property held for charitable or religious purposes claiming exemption under section 11) whose total income does not include "Profits and gains of business or profession". All Parts and Annexures must be filled in. If any Part or Annexure does not apply, please mention "Not applicable".

Name in block letters \_\_\_\_\_

Permanent Account No

---

Office address in block letters \_\_\_\_\_

Ward/Circle \_\_\_\_\_

Assessment year

Telephone No. \_\_\_\_\_

91-

Residential address in block letters \_\_\_\_\_

Previous year(s)  
ending on

Telephone No. \_\_\_\_\_

--

★ Status (Use Code see Note 1) \_\_\_\_\_

State whether:-

(i) Resident/Non-resident/Not ordinarily resident (Use the following codes: Resident-01, Non-resident-02, Not ordinarily resident-03)

(ii) this is a revised return. If so, please state the receipt number and the date of furnishing the previous return.

Yes/No  
Receipt No. \_\_\_\_\_

--

Day Month Year

(iii) this is a return furnished in response to a notice under section 148

Yes/No

(iv) this is a return furnished under section 139(4B) in respect of a political party

Yes/No

(v) this is a return furnished in support of a claim for refund under section 237

Yes/No

(vi) this return has been furnished within

P A R T - I

STATEMENT OF TOTAL INCOME INCLUDING  
INCOME OF OTHER PERSONS INCLUDE  
IN ASSESSEE'S TOTAL INCOME AND NET  
AGRICULTURAL INCOME.

| HEAD OF INCOME  | CODE | INCOME/LOSS<br>(Rupees)(If nil<br>write "NIL") |
|---|------|--|
| 1. SALARIES (See Annexure A and notes 5 and 6)  | 110  |  |
| 2. INTEREST ON SECURITIES (See Note 7)  | 120  |  |
| 3. INCOME FROM HOUSE PROPERTIES<br>(See Annexure B and Note 8)  | 130  |  |
| 4. CAPITAL GAINS <del>X</del> See Annexure C<br>and Note 9/   |      |  |
| (a) Relating to short-term capital<br>assets  | 151  |  |
| (b) Relating to other capital assets  |      |  |
| (i) Lands or buildings or any<br>rights therein   | 152  |  |
| (ii) Gold, bullion, jewellery   | 154  |  |
| (iii) Other assets  | 153  |  |
| 5. INCOME FROM OTHER SOURCES<br>(See Note 10)   |      |  |
| (a) Winnings from any lottery, horse<br>race etc. (Section 115BB)   | 164  |  |
| (b) Dividend  | 161  |  |
| (c) Interest  | 162  |  |
| (d) Other items   | 169  |  |
| Total   | 160  |  |
| 6. Aggregate of items 1 to 5  | 100  |  |
| 7. Deduct: Unabsorbed depreciation<br>allowance brought forward from<br>earlier years relating to machinery,<br>plant or furniture or building let<br>on hire | 210  |  |



|  | CODE | Amount |
|--|------|--------|
| 11. NET AGRICULTURAL INCOME  | 580  |        |
| 12. Income included in items 1 to 5 being income arising to spouse/ minor child/son's wife/son's minor child or any other person as referred to in Chapter V of the Act. | 191  |        |

P A R T - II  
DEDUCTIONS UNDER  
CHAPTER VIA

Please attach audit report/certificates, wherever required by or under the Act, in respect of the following deductions.

| Particulars   | Section | Code | Availing amount (Rupees) | Code | Amount of deduction (Rupees) |
|---|---------|------|--------------------------|------|------------------------------|
| 1. Payment made to Life Insurance Corporation etc.                                    | 80C     |      |                          |      |                              |
| (i) Life Insurance Premium  | 80C     | 031  |                          | 231  |                              |
| (ii) Provident Fund   |         | 032  |                          | 232  |                              |
| (iii) Others (please specify)   |         | 039  |                          | 239  |                              |
| 2. Investment in certain new shares   | 80CC    | 035  |                          | 235  |                              |
| 3. Premium paid to GIC for medical insurance  | 80D     | 036  |                          | 236  |                              |
| 4. Donations to certain funds, charitable institutions, etc.                          | 80G     | 042  |                          | 242  |                              |
| 5. Rent paid for furnished/unfurnished residential accommodation                      | 80GG    | 043  |                          | 243  |                              |
| 6. Donation for scientific research, rural development                                | 80GGA   | 048  |                          | 248  |                              |
| 7. Dividend, interest income etc.   | 80L     |      |                          |      |                              |
| (i) Interest on securities  |         | 063  |                          | 263  |                              |
| (ii) Dividend...  |         | 064  |                          | 264  |                              |
| (iii) Dividend in units.....  |         | 065  |                          | 265  |                              |
| (iv) Bank interest...   |         | 066  |                          | 266  |                              |
| (v) Others (please specify)   |         | 069  |                          | 269  |                              |
| 8. Remuneration from certain foreign sources in the case of Professors, teachers, etc | 80R     | 077  |                          | 277  |                              |
| 9. Remuneration received for services rendered outside India                          | 80RAB   | 081  |                          | 281  |                              |
| 10. Long-term capital gains   | 80C     | 087  |                          | 287  |                              |
| 11. Out of total income of totally blind or physically handicapped person...          | 80C     | 088  |                          | 288  |                              |
| 12. Other deductions, if any (Give the details)                                       |         | 089  |                          | 289  |                              |
| 13. Total amount of deductions carried to item No. 9 in Part I                        |         |      |                          | 200  |                              |

PART - III

STATEMENT OF TAXES

|  | Code | Amount<br>(Rupees)   |
|--|------|--|
| 1. TAX ON TOTAL INCOME   | 310  |  |
| 2. PREPAID TAXES   | Code | Date of payment  |
| Tax deducted at source<br>(attach certificates)  |      | Amount Paid<br>(Rupees)  |
| (i) Salaries _____   | 341  |  |
| (ii) Interest on securities _____  | 342  |  |
| (iii) Other interest _____   | 343  |  |
| (iv) Dividends _____   | 344  |  |
| (v) Any other item<br>(Please specify)   | 345  |  |
| TOTAL _____  | 340  |  |
| 3. Advance Tax Paid<br>(Attach challans)   |      |  |
| (i) 1st Instalment   | 351  |  |
| (ii) 2nd Instalment  | 352  |  |
| (iii) 3rd Instalment   | 353  |  |
| 4. Tax on self-assessment<br>(Attach challan)  | 333  |  |
| 5. Other pre-paid tax, if<br>any. (please specify<br>and furnish proof)  | 339  |  |
| 6. Total of items 2 to 5   | 330  |  |
| 7. Tax payable or refund-<br>able (Item 1 minus<br>item 6 - If item 6 is<br>more than item 1, put<br>a minus sign to indi-<br>cate refund due) | 360  |  |
| 8. Date of filing of statement or<br>estimates of advance tax  | Code | Date   |
| (1) Form No.284/Date of order<br>under section 210   | 355  | <div style="border: 1px solid black; padding: 2px;">                         11-11-1911                     </div> |

VERIFICATION

I, . . . . . (name in full and in block letters)

\*son/daughter/wife of . . . . ., solemnly declare that to the best of my knowledge and belief, the information given in this return and the annexures and statements accompanying it is correct and complete and that the amount of total income and other particulars shown therein are truly stated and relate to the previous year(s) relevant to the assessment year 19. . . . .

\*I further solemnly declare that during the said previous year(s)-

- (a) no other income accrued or arose to or was received by me from any asset held in my name or in the name of any other person;
- (b) there is no other income, including income of any other person, in respect of which I am chargeable to tax under the Income-tax Act, 1961.

\*I further solemnly declare that during the said previous year(s)

- (a) no other income accrued or arose to or was received by \*the person for and on whose behalf this return is furnished /the person in respect of whose total income I am assessable from any asset held in \*the name of the person for and on whose behalf this return is furnished/ the name of the person in respect of whose total income I am assessable, or in the name of any other persons;
- (b) there is no other income, including income of any other person in respect of which the said person is chargeable to tax under the Income-tax Act, 1961.

\*I further declare that I am making this return in my capacity as . . . . . and that I am competent to make this return and verify it.  
(designation)

Place \_\_\_\_\_

\*\* \_\_\_\_\_  
Signature

Date \_\_\_\_\_

\* Strike out whichever is not applicable.

\*\* Before signing the declaration the signatory should satisfy himself that this return and the accompanying annexures and statements are correct and complete in all respects. Any person making a false statement in this return or the accompanying annexures or statements shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable under that section with rigorous imprisonment and fine.

ANNEXURE - B

INCOME FROM HOUSE PROPERTY

| Particulars   | Code | Amount (Rupee) |
|---|------|----------------|
| 1. Net chargeable income from self-occupied property (See Note 8) | 131  |                |
| 2. Net chargeable income from other properties                    | 132  |                |
| 3. Total net chargeable income carried to item 3 in Part I        | 130  |                |

ANNEXURE - C

CAPITAL GAINS  
(See Note - 9 )

| Particulars   | Code | Amount (Rupee) |
|---|------|----------------|
| Capital gains relating to short-term capital assets   | 551  |                |
| Less: Amount exempt under section 54, 54B or 54D.   | 552  |                |
| Net amount carried to part (a) of item 4 in Part I  | 151  |                |
| Capital gains relating to capital assets other than short-term capital assets   | 555  |                |
| Less: Amount exempt under section 53, 54, 54B, 54E, 54F or 115F   | 556  |                |
| Balance:  | 557  |                |
| Add: Amount deemed to be income chargeable under the head "Capital gains" - section 54E(2), 54F(2), 54F(3) or 115F(2) | 558  |                |
| Net amount carried to part (b) of item 4 in Part I  |      |                |

/54D,

ANNEXURE - D

STATEMENT OF PARTICULARS  
REGARDING COMPUTATION OF  
TAX LIABILITY AND OTHER  
PARTICULARS

- |  |        |
|--|--------|
| 1. In the case of an individual -  |        |
| (i) state whether a citizen of India   | Yes/No |
| (ii) if a member of HUF whether such HUF is having income chargeable to tax (If yes, please state the name and address of the family). | Yes/No |
| 2. whether assessed to wealth-tax?   | Yes/No |
| (If yes, please specify the date and receipt no. of the return filed).   |        |
|  | Yes/No |
| 3. Has any double taxation relief been claimed:  | Yes/No |
| (i) Under section 90   | Yes/No |
| (ii) under section 91  | Yes/No |

## NOTES

1. For indicating the status, please use the following code numbers:-

Individual .. 01

Hindu undivided family .. 02  
(Other than mentioned below)

Hindu undivided family .. 03  
which has at least one member with total income of the previous year exceeding Rs.18,000

Unregistered firm .. 04

Registered firm (other than the one engaged in profession) .. 05

Registered firm engaged in profession .. 06

Association of persons (AOP) .. 07

Body of individuals .. 09

Artificial judicial person .. 10

Cooperative society .. 11

Local authority .. 16

2. A statement showing computation of income under each head of income along with particulars, statements and documents mentioned in the Notes below may be furnished with the return of income.
3. In case of an association of persons/body of individuals, a statement showing the names and addresses of members and their individual shares and inter-se relationship, if any, may be furnished.
4. In the case of a trustee of or guardian or agent for any other person or persons a statement showing the names and addresses of such other persons should be furnished.
5. In respect of salary income, particulars of salary including arrears or advance of salary,

7. INTEREST ON SECURITIES: General particulars:-  
(i) Particulars of the securities, (ii) Face value  
(iii) Gross amount of interest due or received during the year (give details regarding the Government securities) (iv) Amount of tax deducted at source (v) Remarks, e.g., in the case of a tax-free security, enter the word "Tax-free".  
General Particulars:-
8. INCOME FROM HOUSE PROPERTY: (i) Location of the property (ii) Annual municipal valuation (iii) Amount for which the property might reasonably be expected to let from year to year or whether the property is let and annual rent received or receivable exceeds the said amount (iv) If one or more of such properties are in the occupation of the owner mention may be made specifically in respect of location of the property in respect of which the assessee desires that the annual value be taken at 'nil', in accordance with the provisions of section 23(2) of the Income-tax Act (v) The details in respect of location and the annual values of all other properties in occupation of the owner.
9. CAPITAL GAINS: (i) Description of the assets transferred (ii) in the case of immovable assets location thereof (iii) Date of acquisition of such assets (iv) The date of transfer, (v) Name and address of the transferee indicating relationship or connection, if any, with the assessee.
10. DIVIDEND INCOME: Statement of dividends received  
(i) Name of the company (ii) Number of shares  
(iii) Gross amount of dividend (iv) Tax deducted at source.
11. In the case of individuals and Hindu undivided families attach a statement containing details of items of expenditure and investments each exceeding Rs.10,000 (other than expenditure incurred and investment made for earning the income).

\*\*\*

FORM NO.3A

FOR USE IN INCOME-  
TAX OFFICE

## RETURN OF INCOME

(For assesses including companies claiming exemption under section 11. All Parts and Annexures must be filled in. If any Part or Annexure does not apply, please mention "Not applicable.")

INCOME-TAX  
ACT, 1961  
RULE 12(1)  
20(c)

Ward/Circle \_\_\_\_\_

Receipt No. \_\_\_\_\_

Date of  
Receipt \_\_\_\_\_

Name in block letters

Permanent Account No. \_\_\_\_\_

Ward \_\_\_\_\_ Circle \_\_\_\_\_

Office address in block letters

Assessment year

19 - - - -

Telephone No.

Residential address in block letters

Previous year(s)  
ending on

- - - - 19 - -

Telephone No.

STATUS (Use code See Note 1)

- -

State whether:

(i) Resident/Non-resident/Not ordinarily resident (Use the following codes: Resident-01, Non-resident-02, Not ordinarily resident - 03)

- -

(ii) This is a revised return. If so, please state the receipt number and the date of furnishing the previous return(s).

Yes/No.  
Receipt No. \_\_\_\_\_

- - - - 19 - -

(iii) This is a return furnished in response to a notice under section 148.

Yes/No

(iv) This return includes a share in profits of a firm.

Yes/No

(v) This is a return furnished in support of a claim of refund under section 237

Yes/No

(vi) this return has been furnished within the statutory time limit. If the answer is in negative please state whether application Form No.6 was furnished.  
of furnishing Form No.6

Yes/No

- - - - 19 - -

(vii) Have you been assessed to tax in any earlier assessment year

Yes/No

(viii) In case of a firm, date of furnishing Form No.11/11A/12 (Strike out whichever is not applicable).

- - - - 19 - -



| HEAD OF INCOME   | CODE | INCOME/LOSS (Rupees)<br>(If nil, write 'Nil') |
|--|------|---|
| BALANCE (Item 8 minus item 9)  | 202  |   |
| 1. Add:  |      |   |
| (i) Income chargeable under section 11(B)  | 203  |   |
| (ii) Income chargeable under section 11(3)   | 204  |   |
| (iii) Income in respect of which exemption under section 11 is not available by reason of the provisions of section 13 | 205  |   |
| 12. GROSS TOTAL INCOME (Item 10 plus item 11)  | 220  |   |
| 13. Less: Deductions under Chapter VIA (Part II)   | 200  |   |
| 14. TOTAL INCOME (as rounded off to be nearest multiple of ten rupees - section 288A)(item 12 minus item 13)           | 300  |   |
| (a) in figures   |      |   |
| (b) in words   | xxx  |   |
| 15. AGRICULTURAL INCOME  | 580  |   |

**PART II**  
**DEDUCTIONS UNDER CHAPTER VIA**

(Please attach audit report/certificates wherever required by or under the Act in respect of the following deductions)

| Particulars  | Section | Code | Qualifying amount<br>(rupees) | Code | Amount of deduction<br>(Rupees) |
|--|---------|------|-------------------------------|------|---------------------------------|
| 1. Donations to certain funds, charitable institutions, etc.   | 80G     | 042  |                               | 242  |                                 |
| 2. Profits and gains from newly established industrial undertakings or hotel business in backward areas. | 80HH    | 044  |                               | 244  |                                 |
| 3. Profits and gains from newly established small-scale industrial undertakings in certain areas.        | 80HHA   | 045  |                               | 245  |                                 |
| 4. Profits derived from exports.   | 80BHC   | 047  |                               | 247  |                                 |

| Particulars  | Section | Code       | Qualifying amount<br>Rupees | Code | Amount of deduction. Rupees. |
|--|---------|------------|-----------------------------|------|------------------------------|
| 1. Profits and gains from newly established industrial undertakings, ship or hotel business. | 801     | 051<br>001 |                             | 251  |                              |
| 2. Long-term capital gains in the case of assessee other than companies -                    | 802     | 002        |                             | 282  |                              |
| (i) Lands and buildings or any rights therein.   |         |            |                             |      |                              |
| (ii) Gold, bullion or jewellery  |         |            |                             |      |                              |
| (iii) Other assets.  |         |            |                             |      |                              |
| 3. Other deductions, if any (Give details)   |         | 009        |                             | 289  |                              |
| Total amount of deductions taken to item 13 in Part I  |         |            |                             | 200  |                              |

PART III  
STATEMENT OF TAXES

|  | Code | Amount (Rupees) |
|--|------|-----------------|
| 1. TAX ON TOTAL INCOME<br>(Attach a statement showing the computation on total income) |      |                 |
| PRE-ASSESSMENT TAXES   | Code | Date of Payment |
| 1. TAX DEDUCTED AT SOURCE<br>(Attach certificates)                                     |      |                 |
| 1. Interest on securities  | 342  |                 |
| 2. Other interest  | 343  |                 |
| 3. Dividends   | 344  |                 |
| 4. Any other income<br>(Please specify)  | 349  |                 |

|  | Code              | Date of payment  | Amount paid<br>Rupees |
|--|-------------------|--|-----------------------|
| 3. ADVANCE TAX<br>(Attache challans)<br>(i) 1st Instalment<br>(ii) 2nd Instalment<br>(iii) 3rd Instalment                                  | 351<br>352<br>353 |  |                       |
| 4. Tax on self-assessment<br>(Attach challan)  | 333               |  |                       |
| 5. Other prepaid tax, if any<br>(please specify and furnish proof)   | 339               |  |                       |
| 6. Total of items 2 to 5   | 330               |  |                       |
| 7. Tax payable or refund due<br>(Item 1 minus item 6. If item 6<br>is more than item 1, put a<br>minus sign to indicate the<br>refund due) | 360               |  |                       |
| 8. of filing statement<br>of estimates of advance tax.   | Code              | Date   |                       |
| (i) Form No.28A/Date of<br>order under section 210.  | 355               | <div> <div></div> <div>-</div> <div></div> <div>-</div> <div></div> <div>19</div> <div></div> <div></div> </div> |                       |
| (ii) Form No.29 - First time   | 356               | <div> <div></div> <div>-</div> <div></div> <div></div> <div></div> <div>19</div> <div></div> <div></div> </div>  |                       |
| (iii) Form No.29 - Second time   | 357               | <div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>19</div> <div></div> <div></div> </div>   |                       |
| (iv) Form No.29 - Third time   | 358               | <div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>19</div> <div></div> <div></div> </div>   |                       |

PART IV

PARTICULARS OF INCOME CLAIMED TO BE  
EXEMPT FROM TAX AND NOT INCLUDED IN PART I

| PARTICULARS | Amount<br>Rupees | Reason why not taxable |
|-------------|------------------|------------------------|
|-------------|------------------|------------------------|

VERIFICATION

I, \_\_\_\_\_ \*son/daughter/xxxx  
(name in full and in block letters)

daughter/wife of Shri \_\_\_\_\_, solemnly  
declare that to the best of my knowledge and belief, the information  
given in this return and the annexures and statements accompanying it  
is correct and complete and that the amount of total income and other  
particulars shown therein are truly stated and relate to the previous  
year(s) relevant to the assessment year 19 \_\_\_\_\_ - 19 \_\_\_\_\_.

I further solemnly declare that during the said previous year(s) -

- (a) no other income accrued or arose to or was received by  
me from any asset held in <sup>my</sup>name;
- (b) there is no other income, including income of any other  
person, in respect of which I am chargeable to tax  
under the Income-tax Act, 1961.

\*I further solemnly declare that during the said previous year(s) -

- (a) no other income accrued or arose to or was received by  
\*the person for and on whose behalf this return is  
furnished/from any asset held in the name of the person  
for and on whose behalf this return is furnished or \* in  
the name of any other person;
- (b) there is no other income, including income of any other  
person, in respect of which the person for and on whose  
behalf this return is furnished is chargeable to tax  
under the Income-tax Act, 1961.

I further declare that I am making this return in my capacity as  
\_\_\_\_\_ and that I am competent to make this return  
(designation)  
and verify it.

Date \_\_\_\_\_

Place \_\_\_\_\_

\_\_\_\_\_  
\*(Signature)

\*Strike out whichever is not applicable.

Before signing the declaration the signatory should  
satisfy himself that this report and the accompanying  
annexures and statements are correct and complete in all  
respects. Any person making a false statement in  
this return or the accompanying annexures or ~~or~~ statements  
shall be liable to prosecution under section 277 of the  
Income-tax Act, 1961 and on conviction be punishable  
under that section with rigorous imprisonment and with fine.

ANNEXURE -- A

PROFITS AND GAINS OF BUSINESS OR PROFESSION

1. SHARE FROM A FIRM OR ASSOCIATION OF PERSONS OR BODY OF INDIVIDUALS

| Particulars  | Code | Business (Other than speculation) and profession (Rupees) | Speculation Business (Rupees) |
|--|------|---|-------------------------------|
|  |      |   |                               |
| <b>A. Registered firms</b>   |      |   |                               |
| 1. Amount of share in profit/loss  | 531  | 534   |                               |
| 2. Deduct (Add, if the above figure is a loss) Expenses claimed (Give details) | 532  | 535   |                               |
| 3. Net profit/loss, carried to items 3(a) in Part I                            | 533  | 536   |                               |
| <b>B. Unregistered firm/association of persons/Bodies of individuals</b>       |      |   |                               |
| 1. Amount of share in profit/loss  | 541  | 544   |                               |
| 2. Deduct (Add if the above figure is a loss) Expenses claimed (Give details). | 542  | 545   |                               |
| 3. Net profit/loss carried to item 3(b) in Part I                              | 543  | 546   |                               |

2. In the case of a firm additional information should be furnished in the following format:-

| S.No. | ITO Assessing the partners | P.A.No. of Partners | Name of the Partners | Share of profit Ratio | Interest paid to Partners | Salary paid to Partners | Commission paid to Partners |
|-------|----------------------------|---------------------|----------------------|-----------------------|---------------------------|-------------------------|-----------------------------|
|       |                            |                     |                      |                       |                           |                         |                             |

ANNEXURE B

AMOUNT DEDUCTED IN COMPUTING INCOME FROM  
PROFITS AND GAINS OF BUSINESS OR PROFESSION

| Particulars  | Section | Code | Amount (Rupees) |
|--|---------|------|-----------------|
| 1. Depreciation  | 32      | 430  |                 |
| 2. Investment allowance  | 32A     | 441  |                 |
| 3. Investment deposit account<br>(attach certificate)  | 32AB    | 456  |                 |
| 4. Development allowance   | 33A     | 448  |                 |
| 5. Tea Development Account   | 33AB    | 457  |                 |
| 6. Expenditure on scientific research  | 35      | 442  |                 |
| 7. Payment to associations and institutions<br>(a) for carrying out rural development<br>programmes; | 35CCA   | 444  |                 |
| (b) for carrying out programmes<br>for conservation of natural<br>resources                          | 35CCB   | 445  |                 |
| 8. Capitalisation of preliminary expenses  | 35D     | 452  |                 |
| 9. Expenditure on prospecting for<br>certain minerals  | 35E     | 458  |                 |
| 10. Entertainment expenses   | 37      | 459  |                 |
| 11. Other deductions (See Note 8C)   |         |      |                 |

ANNEXURE C  
CAPITAL GAINS  
(See Note 1D)

| Particulars  | Code | Amount (Rupees) |
|--|------|-----------------|
| Capital gains relating to short-term capital assets                            | 551  |                 |
| Less: Amount exempt under section 54, 54B or 54D                               | 552  |                 |
| Net amount carried to part (a) of item 4 in Part I                             | 551  |                 |
| Capital gains relating to capital assets other than short-term capital assets. | 555  |                 |
| Less: Amount exempt under section 53, 54 54B, 54D, 54E or 54F.                 | 556  |                 |
| Net amount carried to part (b) of item 4 in Part I                             |      |                 |

ANNEXURE-D

Statement showing the investment of all funds of the trust or institution as on the last day of the previous year.

Part A - Investments held at any time during the previous year(s) in concern in which persons referred to in section 13(3) have a substantial interest.

| Sl. No. | Name and address of the concern | Where the concern is a company, No. and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col. 4 exceeds 5 per cent of the capital of the concern during the previous year say YES / NO |
|---------|---------------------------------|--|---------------------------------|----------------------------|---|
| 1       | 2                               | 3  | 4                               | 5                          | 6   |
|         |                                 |  |                                 |                            |   |
|         |                                 |  |                                 |                            |   |
|         |                                 |  |                                 |                            |   |
| Total   |                                 |  |                                 |                            |   |

Part B - Other investments as on the last day of the previous year(s)

| Sl.No. | Name and address of the concern | Where the concern is a company, class of shares held. | No. and nominal value of investment |
|--------|---------------------------------|---|-------------------------------------|
| 1.     | 2.                              | 3.  | 4.                                  |
|        |                                 |   |                                     |
|        |                                 |   |                                     |
|        |                                 |   |                                     |
| Total  |                                 |   |                                     |



STATEMENT OF PARTICULARS REGARDING THE AUTHOR(S)/FOUNDER(S)/  
TRUSTEE(S)/MANAGER(S), ETC., OF THE TRUST OR INSTITUTION

-----  
Name(s) of author(s)/founder(s) and address(es), if alive \_\_\_\_\_

Date on which the trust was created or institution  
established \_\_\_\_\_

Name(s) of the person(s) who was/were trustee(s)/manager(s) during  
the previous year(s) \_\_\_\_\_

Name(s) of the person(s) who has/have made  
substantial contribution to the trust/institution \_\_\_\_\_

Name(s) of relative(s) of author(s), founder(s), trustee(s),  
manager(s), and substantial contributor (s) and where any such  
author, founder trustee, manager or substantial contributor  
is a Hindu undivided family, also the names of the members of the  
family and their relatives \_\_\_\_\_

NOTES

For indicating the status, please use the following code numbers:

|   |    |
|---|----|
| Individual  | 01 |
| Hindu undivided family (other than than one mentioned below)  | 02 |
| Hindu undivided family which has at least one member with total income of the previous year exceeding Rs.18,000/-                                       | 03 |
| Unregistered firm   | 04 |
| Registered firm (other than the one engaged in profession)  | 05 |
| Registered firm engaged in profession   | 06 |
| Association of persons  | 07 |
| Association of persons (trusts)   | 08 |
| Body of individuals   | 09 |
| Artificial juridical person   | 10 |
| Cooperative Society   | 11 |
| A domestic company in which public are substantially interested   | 12 |
| A domestic company which is not a company in which the public are substantially interested and which is not a trading company or an investment company. | 13 |
| A domestic company which is a trading company or an investment company and is also a company in which the public are not substantially interested.      | 14 |
| A company other than a domestic company   | 15 |
| Local authority.  | 16 |

statement showing computation of income under each head of income along with particulars, statements and documents mentioned in the Notes below may be furnished with the return of income.

3. In the case of partner/member of a firm/AOP/BOI statement showing the name and address of the firm/AOP/BOI and the names, addresses and individual shares of each partner/member may be furnished along with return.
4. In the case of a trustee of or guardian or agent for any other person or persons, statement showing the names and addresses of such other persons may be filed along with return.
5. ~~xxxxxxx~~ If the assessee has paid during the previous year rent, commission, royalty or any annuity (not being annuity assessable under the head "Salaries") exceeding one thousand rupees separate statement (according to ~~xx~~ nature of payment) showing the names and addresses of the payee and the amounts paid should be furnished with the return. If any payee is a non-resident it should be indicated whether tax has been deducted at source and paid to the credit of the Central Government or not.

6. INTEREST ON SECURITIES: General Particulars.

- (i) Particulars of securities;
- (ii) Face value;
- (iii) Gross amount of interest due or received during the year (give separate details regarding Government securities and debentures and other securities);
- (iv) Amount of tax deducted at source;
- (v) Remarks, e.g. in the case of tax-free security enter the word "Tax-free".

7. INCOME FROM HOUSE PROPERTY:

- (i) The location of the property;
- (ii) The annual municipal valuation of the property;
- (iii) In respect of self-occupied property for which the assessee desires that the annual value should be taken at nil in accordance with the provisions of section 23(2), details in respect of location of the property should be furnished;
- (iv) In respect of any other self-occupied property the location of such property and its annual municipal valuation should be furnished separately in the statement.

8. PROFITS AND GAINS OF BUSINESS OR PROFESSION

A. General particulars.

- (i) Name in which business or profession is carried on;
- (ii) Address of principal place of business or profession;
- (iii) Names and addresses of branches;
- (iv) Nature of business or profession;
- (v) Method of accounting, state whether mercantile/cash/mixed;
- (vi) Method of stock valuation.

Particulars in respect of depreciation allowance and investment allowance:

- (i) Description of assets (in respect of building, indicate whether the building is taken on lease or is owned by the assessee);
- (ii) Written down value of existing assets;
- (iii) Actual cost of assets acquired during the previous year;
- (iv) Capital expenditure on additions or alterations;
- (v) Period of user (only where return relates to assessment year 1969-70 or any earlier year);
- (vi) Amount of moneys payable and scrap value in respect of assets sold, discarded, demolished or destroyed;
- (vii) Amount on which depreciation is allowable [Total of items (ii) to (iv) exclusive of amounts relating to assets referred to in item (vi)];
- (viii) Rate of depreciation;
- (ix) Total number of days worked (to be furnished only if extra shift allowance is claimed);
- (x) Total number of days worked-double shift and triple shift (to be furnished only if extra shift allowance is claimed);
- (xi) Depreciation claimed - (a) initial depreciation, ~~xxxxxx~~ ~~xxxxxx~~ (b) normal depreciation (including extra depreciation for approved hotels), (c) additional depreciation, (d) extra shift allowance - double shift and triple shift;
- (xii) Total depreciation;
- (xiii) Investment allowance claimed (also indicate rate).
- (xiv) Investment Deposit Account;
- (xv) Remarks (indicate the amount of initial depreciation investment allowance or development rebate allowed in respect of the asset in an earlier year).

C. In item 11 of Annexure 8, please indicate the deductions claimed under the following provisions (Please use codes)

| <u>Provision</u>  | <u>Section</u> | <u>Codes</u> |
|---|----------------|--------------|
| (i) Rehabilitation allowance  | 33B            | 482          |
| (ii) Expenditure on acquisition of patent rights or copyrights        | 35A            | 449          |
| (iii) Expenditure on know-how   | 35AB           | 463          |
| (iv) Bonus to employees   | 36(1)(ii)      | 468          |
| (v) Interest on borrowed capital                                      | 36(1)(iii)     | 469          |
| (vi) Bad debts  | 36(1)(vii)     | 475          |
| (vii) Provisions for bad and doubtful debts in the case of banks etc. | 36(1)(viii)    | 476          |
| (viii) Expenditure on promotion of family planning amongst employees  | 36(1)(ix)      | 479          |
| (ix) Expenditure on -   |                |              |
| (a) advertisements  | 37             | 482          |
| (b) travelling  | 37             | 483          |

DOCUMENTS/INFORMATION MATERIAL TO COMPUTATION OF INCOME

- I. A statement indicating the manner in which the aggregate amount of deduction has been restricted under section 80VVA should be attached.
- II. If regular books of account are maintained, attach copies of -
  - (a) manufacturing account, trading account, profit and loss account or income and expenditure account or any other similar account and balance sheet; if accounts have been audited, copies of audited accounts should be attached alongwith a copy of the auditor's report; if an audit of cost accounts of the company has been conducted under section 233B of the Companies Act, 1956 (1 of 1956), a copy of the auditor's report and copies of personal accounts of the directors should also be attached;
  - (b) in the case of (i) a proprietary business or profession, the personal account of the proprietor; (ii) a firm, association of persons or body of individuals, personal accounts of the partners or members; (iii) a partner or member of a firm, association of persons or body of individuals, his personal account in the firm, association of persons or body of individuals.
- III. If regular books of accounts are not maintained, attach a statement indicating the amounts of turnover or gross receipts, gross profits, expenses and net profit of the business or profession and the basis on which such amounts have been computed and disclosing the amounts of the total sundry debtors, sundry creditors, stock-in-trade and cash balance as at the end of the previous year.
- IV.
  - (i) If the accounts are audited under section 44AB the report of such audit together with the requisite particulars should be attached.
  - (ii) In case the assessee has claimed deduction under section 80HHC in respect of profits derived from exports, the report of accountant relating to the deduction together with the requisite particulars should be attached.
  - (iii) In case the assessee has claimed deduction under section 32AB report of the accountant in respect of deduction should be attached.

Additional information to be furnished by assesses engaged in contract work:-

- (a) If the value of materials supplied by the person with whom the contract was made, or the amount of security deposit (out of the payment due for work done) retained by him, has not been included in the gross receipts shown, please attach a statement showing the value of materials and the amount of security deposit.
- (b) Please attach a statement indicating as to whether information regarding building or supply contracts has been furnished to the Income-tax Officer concerned under section 285A.

VI. Additional information to be furnished by producers of cinematograph films: Please indicate whether the statement of payments to persons engaged in the production of cinematograph films has been delivered to the Income-tax Officer concerned under section 285B.

VII. Particulars of any provision/other expenditure which is not allowable under sections 28 to 44D.

## 10 CAPITAL GAINS

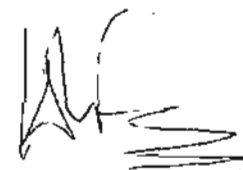
General particulars

- (i) Description of asset; in case of immovable property, location thereof;
- (ii) Date of acquisition;
- (iii) Date of transfer;
- (iv) Name and address of the transferee; indicate relationship or connection, if any, with the assessee.

## 11. DIVIDEND INCOME

Statement of dividends

- (i) Name of the company;
- (ii) Number of shares;
- (iii) Gross amount of dividends;
- (iv) Tax deducted at source. //

  
( V. D. Wakharkar )  
Director(TPL)