MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 22nd December, 2023

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

- **1. Short title and commencement.** (1) These rules may be called the Income-tax (Thirtieth Amendment) Rules, 2023.
 - (2) They shall come into force with effect from the 1st day of April, 2024;
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 12.—
 - (i) in sub-rule (1), in the opening portion, for the figure "2023", the figure "2024" shall be substituted;
 - (ii) in sub-rule (5), for the figures "2022", the figures "2023" shall be substituted.
- 3. In the principal rules, in APPENDIX II,—
- (i) for Form ITR-1 SAHAJ, the following Form shall be substituted, namely:-

Z ITR-1 SAHAJ

INDIAN INCOME TAX RETURN

[For individuals being a resident (other than not ordinarily resident) having total income up to Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income up to Rs.5 thousand]

[Not for an individual who is either Director in a company or has invested in unlisted equity shares or in cases where TDS has been deducted u/s 194N or if income-tax is deferred on ESOP]

(Refer instructions for eligibility)

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PART	A	G	E	NE	RA	L	IN	FOI	RIV.	IATION																														
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(A15) I	File	ed	u/s	(T	ick))			T	□ 139(1)-On or	befo	re o	lue o	late,	□ 1	39(4	l)-B	elat	ed,		139	(5))-R	ev	ise	d,	((A1	7)	N	atu	re (of e	mp	loy	me	nt-			
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$(A19)\ \ If\ filed\ in\ response\ to\ notice\ u/s\ 139(9)/142(1)/148/153C\ or\ order\ u/s\ 119(2)(b)-\ enter\ Unique\ Number/Document\ Identification\ Number\ (DIN)\ \&\ Date\ of\ such\ Notice\ or\ Order$							/ /	
(A20) Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") \square Y	es 🗆	No)					
(A21) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to fur Yes □ No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing rone or more conditions mentioned in the seventh proviso to section 139(1)]							. ,	
(i) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	An	noui	nt (F	Rs) (l	If Y	es)		
(ii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	An	noui	nt (F	Rs) (I	lf Y	es)		
(iii) Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop down menu)	(Ti	ick)	□ Y	es [] No)		
PART B GROSS TOTAL INCOME	,	Wh	ole-	Ru	pee	(₹)	only	

PAI	RT I	B GROSS TOTAL INCOME				Whole- Rupee(₹) only
B 1	i	Gross Salary (ia + ib + ic+id+ie)			i	
		a Salary as per section 17(1)	ia			
		b Value of perquisites as per section 17(2)	ib			
		c Profit in lieu of salary as per section 17(3)	ic			
		Income from retirement benefit account maintained in a d notified country u/s 89A (country drop down will be provided in e-filing utility)	id			
NOIS		lncome from retirement benefit account maintained in a country other than notified country u/s 89A	ie			
/ PENSION	ii	Less allowances to the extent exempt u/s 10 (<i>drop down to be utility</i>) (Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)	•	ded in e-filing	ii	
ARY	iia	Less: Income claimed for relief from taxation u/s 89A			iia	
SALARY /	iii	Net Salary (i – ii-iia)			iii	
-	iv	Deductions u/s 16 (iva + ivb + ivc)			iv	
		a Standard deduction u/s 16(ia)	iva			
		b Entertainment allowance u/s 16(ii)	ivb			
		c Professional tax u/s 16(iii)	ivc			
	v	Income chargeable under the head 'Salaries' (iii – iv)			B1	
B2	Tie	ck applicable option ☐ Self-Occupied ☐ Let Out ☐ Deem	ed Le	Out		
	i	Gross rent received/ receivable/ lettable value during the yea	ar		i	
- 2	ii	Tax paid to local authorities	ii			
RT	iii	Annual Value (i – ii)			iii	
OPE	iv	30% of Annual Value	iv			
E PR	v	Interest payable on borrowed capital	v			
HOUSE PROPERTY		Arrears/Unrealised rent received during the year less 30%	vi			
HC	vii	Income chargeable under the head 'House Property' (iii – i figure in negative) Note: - Maximum loss from House Property that can be se avail the benefit of carry forward and set of loss, please use	t-off i	s INR 2, 00,000. To	D2	

В3	be and ple	provided d Income ease men	d in e-filing e from retir tion quarteri	utility ement ly brea	specifyir benefit kup for d	ng nature account n allowing a	of incomo aintaineo pplicable	e an d in reli	d in a	case of di ptified con	deposit etc. to vidend income untry u/s 89A, 234C)	В3				
	Less	s: Deduc	ction u/s 57(i	iia) (in	case of	family pen	sion only	·)								
]	Less	s: Incon	ne claimed f	or reli	ef from	taxation u	ı/s 89A									
			Income (B1 ail the benef								-2	B4				
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80EI	EA	80EEB	80G (Details are to be filled in the drop down to be provided in e-filing utility)	80GG		80GGA (Details are to be filled in the drop down to be provided e-filing utility)	n drop d to be	ls be n the own ed ir	80'	lity) FTA			are led in be	Any other Deduction as per the e-filing utility		
		eductions Income		ng pur		Drop dowi		rovi	ded i	n e-filing	utility mention	ing natu		Total Income (B4-C1) exempt income	C2	levant
				P	ART D	- COMP	UTATIO	ON C	F T	X PAY	ABLE					
D1		ax paya	ble on total		D2	Rebate u	/s 87A	П	D3	Tax af	ter Rebate					
D4	Н	lealth ar	nd education % on D3	1	D5	Total Ta Cess	x and		D6		u/s 89 (Please of t Form 10E to					
D7	Iı	nterest u	ı/s 234A		D8	Interest t	u/s		D9	Intere	st u/s 234C					
D10	F	ee u/s 23	34F		D11		x, Fee an	ıd Ir	iteres	st (D5+D'	7+D8+D9+D10	– D6)				
D12	Т	otal Tax	ces Paid		D13	Amount payable (D11-D12 D11>D12			D14		d D11) (if D12>D	11)				
			ER INFOR			at any tin	ne durin	g the	e pre	vious yea	r (excluding do	ormant a	ıccou	ints)		
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^{2.} In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return.

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(A20)(a) Filed u/		\square 139(1)-On or before due date, \square 13	
[Please see instru		Revised Return, \$\square\$ 119(2)(b)- After Co	
(b) Or Filed in re	esponse to notice u/s	□ 139(9) □ 142(1) □ 148 □ 153C	<u> </u>
	lefective then enter Receipt No. and Dat return (DD/MM/YYYY)	te of	/ /
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due date □ Yes, Acknowledgeme	exercised the option u/s 115BAC(6) of 0 but beyond the due date (If option other number of form 10-IEA) and, option should be exercised on or b	er than 'No' is selected, please furnish d	ate of filing and
income? (Not ap If yes, please fur [Note: To be fille	ling return of income under Seventh proplicable in case of firm) - (Tick) Yes I wish following information as provided and only if a person is not required to furone or more conditions mentioned in the	No in e-filing utility nish a return of income under section 1	-
	posited amount or aggregate of amounts t account during the previous year? (Ye		Amount (Rs) (If Yes)
	curred expenditure of an amount or agg wel to a foreign country for yourself or f		Amount (Rs) (If Yes)
	urred expenditure of amount or aggreg of electricity during the previous year?		Amount (Rs) (If Yes)
	rired to file a return as per other condition to section 139(1) (If yes, please selection)		(Tick) □ Yes □ No
	his return is being filed by a representa nish following information -	tive assessee? (Tick) ☑ ☐ Yes	□ No
(1) Name of the	e representative		
(2) Capacity of	the representative		
	the representative		
(4) Permanent	Account Number (PAN)/ Aadhaar No.	of the representative	

PAR	RT I	B G	ROSS TOTAL INCOME Whole- Ru	pee(₹) (only	
B1	In	come	from Business & Profession (NOTE-Enter value from E8 of Schedule BP)		B1	
B2	i	Gros	ss Salary (ia+ib+ic+id+ie)_		i	
		a	Salary as per section 17(1)	ia		
		b	Value of perquisites as per section 17(2)	ib		
		c	Profit in lieu of salary as per section 17(3)	ic		
PENSION			Income from retirement benefit account maintained in a notified country u/s 89A (country drop down will be provided in e-filing utility)	id		
PEN			Income from retirement benefit account maintained in a country other than notified country u/s 89A	ie		
RY/	ii		allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) ure that it is included in salary income u/s 17(1)/17(2)/17(3)]		ii	
SALARY	iia	Less	: Income claimed for relief from taxation u/s 89A		iia	
S	iii	Net 8	Salary (i – ii-iia)		iii	
	iv	Ded	uctions u/s 16 (iva + ivb+ivc)		iv	

		a	Standard deduction u/s 16(ia)	iva		
		b	Entertainment allowance u/s 16(ii)	ivb		
		c	Professional tax u/s 16(iii)	ivc		
	v	Inco	ome chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to Fill "Sch TDS1")		B2	
В3	Ti	ck a	pplicable option Self Occupied □ Let Out □ Deemed Let Out □			
	i	Gro	ss rent received/ receivable/ lettable value during the year		i	
. .	ii	Tax	paid to local authorities	ii		
HOUSE PROPERTY	iii	Ann	ual Value (i – ii)		iii	
OPE	iv	30%	of Annual Value	iv		
PR	v	Inte	rest payable on borrowed capital	v		
OUSI	vi	Arr	ears/Unrealized Rent received during the year Less 30%	vi		
		(If lo	ome chargeable under the head 'House Property' (iii $-iv - v$) + vi oss, put the figure in negative) Note:-Maximum loss from house property that can be set-off is I 00. To avail the benefit of carry forward and set of loss, please use ITR -3/5.	NR 2,	В3	
	In fili mo sec	come ing u ainta ction	e from Other Sources drop down like interest from saving account, deposit etc. to be provided in tility specifying nature of income and in case of dividend and Income from retirement benefit accounted in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief for 234C - Fill "Sch TDS2" if applicable.	ount	B4	
			Deduction u/s 57(iia) (in case of family pension only)			
	Le	ess: I	ncome claimed for relief from taxation u/s 89A			
B5			Total Income (B1+B2+B3+B4) il the benefit of carry forward and set of loss, please use ITR -3/5.		B5	

PART	C-DEDU	CTIONS AND TA	XABLE	TOTAL INCOME	(Refer to instruct	ions for	Deductions limits as	per Income	e-tax Act)
C1	80C		C2	80CCC		C3	80CCD (1)		
C4	80CCD (1B)		C5	80CCD (2)		C6	80D	Details to be filled in drop down to be provided in e- filing utility	
C7	80DD	Details to be filled in drop down to be provided in e- filing utility	C8	80DDB 80EEA	Details to be filled in drop down to be provided in e-filing utility	C9	80E 80EEB		
CIU			_						
C13	80G	Details to be filled in drop down to be provided in e- filing utility	C14	80GG		C15	80GGC (Details are to be filled in the drop down to be provided in e-filing utility)		
C16	80TTA		C17	80TTB		C18	80U	Details to be filled in the drop down to be provided in e-	

								filing utility		
C18a	80CCH		C18b	Any Other deduction as per the e-filing utility						
C19	Total deductions (Add items C1 to C18b)								C19	
	C20	Taxable Total In	come (l	B5 - C19)	•				C20	

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

	D21	Det	ails of all Bank	Accounts held i	in India at any	time during the previous year (exclud	ing dormant accounts)
BANK		Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Type of bank account (Dropdown to be provided by E-filing utility)	Select Account for Refund Credit
BA		i					
		ii					

Minimum one account should be selected for refund credit.
 In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return

SCH	HEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION								
COM	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD								
S.	Name of Business	Business code	Description						
No.									
(i)									
E1	Gross Turnover or Gross Receipts (E1 limited to Rs.2 Crores, however if E1b is less than or								
	equal to 5% of E1 then the limit under E	1 is extended to Rs.3 Crores.)							

a Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system b Receipts in Cash c Any mode other than a and b E1b E2 Presumptive Income under section 44AD a 6 % of E1a or the amount claimed to have been earned, whichever is higher c Total (a + b) NOTE—Th teome is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA S. No. (b) S. No. (c) Discription No. (d) Discription No. (e) Discription No. (f) Discription No. (g) Discription No. (h) Dis									
b Receipts in Cash c Any mode other than a and b E1 E2 Presumptive Income under section 44AD a 6 % of E1a or the amount claimed to have been earned, whichever is higher E2a b 8% of (Elb+E1c) or the amount claimed to have been earned, whichever is higher E2b COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44AD S. Name of Business Business code Description COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44AD S. Name of Business Business code Description COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44AD S. Name of Business Business code Description COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44AD S. Name of Business Business code Description COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44AD C Any mode other than a and b C Any			_				system	E1a	
E2 Presumptive Income under section 44AD a 6% of E1a or the amount claimed to have been earned, whichever is higher b 8% of (E1b+E1c) or the amount claimed to have been earned, whichever is higher c Total (a+b) NOTE—If income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filled COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA S. Name of Business Business code Description COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA S. Name of Business Business code Description E3 Gross Receipts (E3 limited to Rs.50 Lakhs, however if E3b is less than or equal to 5% of E3 then E3 limit under E3 is extended to Rs.75 Lakhs.) a Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date b Receipts in Cash c Any mode other than a and b E3c E4 Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been curned, whichever is higher NOTE—IT moone is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE S. Name of Business Business code Description COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE For the goods carriage (in MT1) Registration where the manual properties in mandatory to have a tax audit under 44AB & for the goods carriage (in MT1) Registration where the mount of the amount claimed to have been curned, whichever is higher COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE Free goods carriage (in MT1) Registration where the profess received and and the properties received properties and the properties received properties and the profess of the profess received properties and the profess rece	=							E1b	
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b 8% of (Elb+Elc) or the amount claimed to have been earned, whichever is higher c Total (a + b) NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA S. Name of Business No. Name of Business No. Name of Business Description F3 Gross Receipts (E3 limited to Rs.50 Lakhs, however if E3b is less than or equal to 5% of E3 then limit under E3 is extended to Rs.75 Lakhs.) a Trough are payee cheque or ace payee bank draft or bank electronic clearing system received personnel of the payee to the payee	E2	Presi	umptive In	come under sectio	n 44AD				
c Total (a + b) NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other TR as applicable has to be filled COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA Name of Business Business code Description No. (i) Gross Receipts (E3 limited to Rs.50 Lakhs, however if E3b is less than or equal to 5% of E3 then limit under E3 is extended to Rs.75 Lakhs.) a Trungh are payee cheque or are payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date b Receipts in Cash c Any mode other than a and b E3c E4 Fresumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other TR as applicable has to be filed COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE S. Name of Business Business code Description COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE S. Name of Business Business code Description COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE S. Name of Business Business code Description COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE S. Name of Business Business code Description And One of code is a special base of code carriage goods carriage (in MT) And the code is a special base of code carriage (in MT) Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles) Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under \$84AE or the number of Vehicles wound at any time exceed 10 then other TR, as applicable, has to be filled E5 Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under \$84AE or th		a	6% of E1a	or the amount cla	imed to have been earno	ed, whichever is higher		E2a	
NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed	-	b	8% of (E1b	o+E1c) or the amou	unt claimed to have bee	n earned, whichever is higher		E2b	
COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA S. No.		c ′	Total (a + l	b)				E2c	
COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA						Receipts, it is mandatory to have a t	ax audit		
Name of Business Business code Description				**					
No.	COM	PUTA	ATION OF	PRESUMPTIVE	INCOME FROM PRO	FESSIONS UNDER SECTION 4	44ADA		
(i)				Name of Busin	ness	Business code		Descr	iption
limit under E3 is extended to Rs.75 Lakhs.) a Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date b Receipts in Cash									
received or prescribed electronic modes received before specified date b Receipts in Cash E3b	E3					Bb is less than or equal to 5% of I	E3 then	Е3	
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S. No. Name of Business Business code Description	COM	DITT	TION OF	DDECLIMBELVE	INCOME EDOM COO	ADC CARDIACEC IMBED CEC	TION 44	LATE	
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Registration No. of goods Presumptive income u/s 44AE So the goods carriage Computed @ Rs. 1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs. 7500 per month) or the amount claimed to have been actually earned, whichever is higher									
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per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher (i) (1) (2) (3) (4) (5) (a) (b) (D) (D) (D) (D) (D) (D) (D) (D) (D) (D									
Comparison of the permitation of the second secon		<u>ca</u>	arriage	<u>nirea</u>	<u>(111 MTT)</u>	leased/hired by assessee			
Claimed to have been actually earned, whichever is higher									
Comparison of the partners Comparison of									
(i) (1) (2) (3) (4) (5) (a) (b) (a) (a) (b) (c) (a) (d) (d) (e) (d) (e) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e									
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E6 Salary and interest paid to the partners NOTE – This is to be filled up only by firms E7 Presumptive Income u/s 44AE (E5-E6) E7	E5	NOT	E—If the p	rofits are lower than	prescribed under S.44AE		any time	_	
	E6	Salaı	ry and inte	rest paid to the pa	rtners			E6	
E8 Income chargeable under the head 'Business or Profession' (E2c+E4+E7) E8	E7	Presi	umptive In	come u/s 44AE (E	5-E6)			E7	
	E8	Inco	me chargea	able under the hea	d 'Business or Professio	on' (E2c+E4+E7)		E8	
								1	<u> </u>

	RMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST		
Note -	- Please furnish the information below for each GSTIN No. separately		
E9	GSTIN No(s).	E9	
E10	Annual value of outward supplies as per the GST returns filed	E10	
	NCIAL PARTICULARS OF THE BUSINESS —For E11 to E25 furnish the information as on 31 st day of March, 2024		
E11	Partners/ Members own capital	E11	
	-		
E12	Secured loans	E12	
E13	Unsecured loans	E13	
E14	Advances	E14	
E15	Sundry creditors	E15	-
E16	Other liabilities	E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)	E17	
E18	Fixed assets	E18	
E19	Inventories	E19	
E20	Sundry debtors	E20	
E21	Balance with banks	E21	
E22	Cash-in-hand	E22	
E23	Loans and advances	E23	
E24	Other assets	E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)	E25	
NO1 availal	Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if ole)		

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

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

SCH	SCHEDULE TDS-1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY								
[As p	As per Form 16 issued by Employer(s)]								
	TAN	Name of the Employer	Income under Salary	Tax deducted					
	Col (1)	Col (2)	Col (3)	Col (4)					
S1									
S2									
S3									
NOTE	Enter the tot	al of column 4 of Schedule-TDS1 and column	n 6 of Schedule-TDS2 in D15						

SCHE	DULE TD	S-2 DETAILS	S OF TA	X DEDUC	TED AT SOURCE	ON INC	OME O	THER THAN			
SALA	SALARY										
[As per	Form 16 A	issued or Form	16C or Fo	rm 16D furn	ished by Deductor(s)]						
Sl. No.	TAN of the			TDS of the	TDS credit being claimed	Correspondin	g Receipt/	TDS credit being			
	Deductor/	Unclaimed TDS	Sbrought	current Fin.	this Year (only if	withdrawals	offered	carried forward			
	PAN/	forward (b/f)	Year	corresponding receipt is						
	Aadhaar No.		,		being offered for tax this						
	of Tenant				year, not applicable if TDS						
					is deducted u/s 194N)						
		Fin. Year in TDS b/f		TDS	TDS Claimed	Gross	Head of				
		which deducted		Deducted		Amount	Income				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
i					·						
ii											
NOT	B Enter the	total of column 6 of S	Schedule TDS2	2 and column 4 o	f Schedule-TDS1 in D15						

	VERIFICATION	
I,	son/ daughter of	
solemnly declare that to	the best of my knowledge and belief, the information given in the return is correct and complete	
and is in accordance with	h the provisions of the Income-tax Act, 1961. I further declare that I am making returns in my	
capacity as	(drop down to be provided in e-filing utility) and I am also competent to make this return and verify	
it. I am holding permaner	nt account number (Please see instruction)	
Place:	Signature here →	
Date :		
If the return has been p	prepared by a Tax Return Preparer (TRP) give further details as below:	
TRP PIN (10 Digit)	Name Counter Signature of TRP	
	of TRP	
Amount to be paid to		;.
TRP		,•

[Notification No. 105/2023/ F. No. 370142/45/2023-TPL (Part-I)] SURBENDU THAKUR, Under Secy. Tax Policy & Legislation

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