

Government of India



**INCOME-TAX DEPARTMENT  
ACKNOWLEDGEMENT**

Received with thanks from \_\_\_\_\_ a return of income and return of fringe benefits in Form No. 1 for assessment year \_\_\_\_\_, having the following particulars.

(a) PAN	<input type="text"/>
(b) Gross Total Income	<input type="text"/>
(c) Deductions under Chapter VI-A	<input type="text"/>
(d) Total income [(b) - (c)]	<input type="text"/>
(e) Tax paid	
(i) TDS/TCS	<input type="text"/>
(ii) Advance Tax	<input type="text"/>
(iii) Self-assessment Tax	<input type="text"/>
(iv) Total of [(i) + (ii) + (iii)]	<input type="text"/>
(f) Value of fringe benefits	<input type="text"/>
(g) Tax Paid	
(i) Advance Fringe Benefit Tax	<input type="text"/>
(ii) Fringe Benefit Tax on Self-assessment	<input type="text"/>
(iii) Total of [(i) + (ii)]	<input type="text"/>

Acknowledgement No. \_\_\_\_\_, Date of Receipt \_\_\_\_\_, Ward/Circle/Range  
\_\_\_\_\_

Seal

Name and signature of the Official  
receiving the return

[See rule 12 of Income-tax Rules, 1962]

**RETURN OF INCOME AND THE RETURN OF FRINGE BENEFITS****ASSESSMENT YEAR - 2007-08**

For companies other than those claiming exemption under section 11

- \* Please follow instructions and fill in relevant schedules.
- \* PAN must be quoted.
- \* Use block letters only.

ACKNOWLEDGEMENT

*For office use only*

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

Seal and Signature of Receiving Official

- \* Details filled in this return and its Schedules have to be first transmitted electronically [Please see instruction No. 7]
- \* Please do not enclose any statement showing the computation, TDS Certificates, proof of payment of Advance Tax or Self-Assessment Tax, audit report or any other document. If enclosed, same shall be returned by the official receiving the return.
- \* All documents and other evidences in support of the computation of the Tax payable and Tax Paid should be retained by the Assessee for verification by the Income Tax Authorities, if necessary.

**PART-A  
GENERAL**

1. Permanent Account Number (PAN)
2. Name
3. Date of Incorporation (DD-MM-YYYY)
4. Address:  
(Flat No./Door/House No., Premises,  
Road, Locality/Village, Town/District,  
State/Union Territory, in that order)
5. Is there any change in Address? (If Yes write 1, and if No write 2)
6. Telephone number: STD Code: \_\_\_\_\_ Number \_\_\_\_\_
7. e-mail ID: \_\_\_\_\_
8. Ward/Circle/Range \_\_\_\_\_
9. If there is change in jurisdiction, state old Ward/Circle/Special Range \_\_\_\_\_
10. Section under which this return is being filed Return of Income [  ] Return of fringe benefits [  ]
11. Whether Original or Revised Return? (If original write 1, and if revised write 2)  
If revised, Receipt No. and date of filing original return \_\_\_\_\_ and \_\_\_\_\_
12. Is this your first return? (If Yes write 1, and if No write 2)
13. Nature of business or profession  
Manufacturing [1100] Trading [1200] Manufacturing-cum-trading [1300]  
Services [1400] Profession [1500] Others [1600]
14. Are you liable to maintain accounts as per section 44AA? (If Yes write 1, and if No write 2)
15. Are you liable to audit under section 44AB(a/b)? (If Yes write 1, and if No write 2)  
If yes, date of audit report. \_\_\_\_\_
16. Are you liable to audit under section 44AB(c) read with section 44AD/44AE/44AF/44BB/44BBB? (If Yes write 1, and if No write 2)  
If yes, date of audit report. \_\_\_\_\_
17. Do you have any income referred to in sections 10A/10AA/10B/10BA? (Schedule-9) (If Yes write 1, and if No write 2)
18. Residential Status (if resident write 1, if non-resident write 2, and if resident but not ordinarily resident write 3)
19. In the case of non-resident, is there a permanent establishment (PE) in India (If Yes write 1, and if No write 2)
20. Have you claimed any double taxation relief?  
(i) under agreement with any country (If Yes write 1, and if No write 2)  
(ii) in respect of a country with which no agreement exists (If Yes write 1, and if No write 2)
21. In the case of resident, is there a permanent establishment (PE) outside India? (If Yes write 1, and if No write 2)
22. Particulars of Bank Account (Mandatory in Refund cases) (Schedule-18)
23. Income not to be included in total income (exempt income) [Schedule-13] [125] \_\_\_\_\_

24. Is there any change in the company's name? If yes, please furnish the old name \_\_\_\_\_
25. Status (write 1 if Domestic company in which public substantially interested, write 2 if Domestic company in which public not substantially interested write 3 if Other than domestic)
26. Nature of company (write 1 if Holding Company, write 2 if Subsidiary Company, write 3 if any other)  
 If holding company, mention the name(s), address(es) and PAN(s) of the subsidiary company(ies)  
 Name Address PAN  
 If subsidiary company, mention the name, address and PAN of the holding company  
 Name Address PAN
27. Business reorganisation  
 (a) In case of amalgamating company, write the name of amalgamated company \_\_\_\_\_  
 (b) In case of amalgamated company, write, the name of amalgamating company \_\_\_\_\_  
 (c) In case of demerged company, write, the name of resulting company \_\_\_\_\_  
 (d) In case of resulting company, write, the name of demerged company \_\_\_\_\_
28. Whether this return is being filed in the capacity of a representative assessee? (If Yes write 1, and if No write 2) \_\_\_\_\_  
 If yes, indicate the capacity in which the return is filed, alongwith full address and PAN of the person represented.  
 Capacity Address PAN
29. Particular of Managing Director, Directors, Secretary and principal officer(s) who have held office during the previous year
- | Name | Designation | Residential Address | PAN |
|------|-------------|---------------------|-----|
|      |             |                     |     |
30. Particulars of persons who were beneficial owners of equity shares holding not less than 10% of the voting power at any time of the previous year
- | Name and Address | Percentage of Beneficial Ownership of Equity Shares | PAN |
|------------------|---|-----|
|                  |   |     |
31. Nature of business or profession, if more than one business or profession indicate the three main activities/products
- | S.no. | Code | Description |
|-------|------|-------------|
| (i)   |      |             |
| (ii)  |      |             |
| (iii) |      |             |

### BALANCE SHEET

1. Sources of funds
- (a) Shareholder's funds:
- (i) Capital [9001] \_\_\_\_\_
- (ii) Reserve and surplus [9005] \_\_\_\_\_
- (b) Loan funds:
- (i) Secured loans [9010] \_\_\_\_\_
- (ii) Unsecured loans [9015] \_\_\_\_\_
- Total: [a(i)+a(ii)+b(i)+b(ii)] [9020] \_\_\_\_\_
2. Application of funds
- (a) Fixed assets:
- (i) Gross block [9025] \_\_\_\_\_

(ii) Depreciation	[9030]	_____
(iii) Capital work-in-progress	[9035]	_____
(b) Investments	[9040]	_____
(c) Current assets, loans and advances:		
(i) Inventories	[9045]	_____
(ii) Sundry debtors	[9050]	_____
(iii) Cash and bank balances	[9055]	_____
(iv) Loans and advances	[9060]	_____
(d) Current liabilities and provisions:		
(i) Liabilities	[9065]	_____
(ii) Provisions	[9070]	_____
(e) Net current assets	[9075]	_____
(e)(i) Miscellaneous expenditure to the extent not written off or adjusted	[9080]	_____
(ii) Profit and loss account	[9085]	_____
Total [a(i)-a(ii)+a(iii)+(b)+c(i) to c(iv)-d(i)-d(ii)+e(i)+e(ii)]	[9090]	_____

### PROFIT AND LOSS ACCOUNT

1. Sales (net of returns)/ Gross receipts of business	[9250]	_____
2. Miscellaneous income	[9255]	_____
3. Closing Stock	[9260]	_____
4. Total of [(1) + (2) + (3)]	[9265]	_____
5. Opening Stock	[9270]	_____
6. Purchases (net of returns)	[9275]	_____
7. Freight	[9280]	_____
8. Consumption of stores and spare parts	[9285]	_____
9. Power and fuel	[9290]	_____
10. Rents	[9295]	_____
11. Repairs to building	[9300]	_____
12. Repairs to machinery	[9305]	_____
13. Salaries, wages and bonus	[9310]	_____
14. Workmen and staff welfare expenses	[9315]	_____
15. Insurance	[9320]	_____
16. Rates and taxes excluding taxes on income	[9325]	_____
17. Bad debts	[9330]	_____
18. Provision for bad and doubtful debts	[9335]	_____
19. Interest	[9340]	_____
20. Sales promotion including publicity (other than advertisement)	[9345]	_____
21. Advertisement	[9350]	_____
22. Commission	[9355]	_____
23. Travelling expenses including foreign travelling	[9360]	_____
24. Other / Miscellaneous expenses	[9365]	_____
25. Contribution to Provident Fund and other funds	[9370]	_____
26. Other provisions	[9375]	_____
27. Depreciation	[9380]	_____
28. Total [(5) to (27)]	[9385]	_____
29. Profit before tax (PBT) [(4) - (28)]	[9390]	_____

### OTHER INFORMATION

(Items 9 to 21 are optional in a case not liable for audit under section 44AB)

1. Funds raised/inflow during the previous year by way of		
(a) Equity shares	[9500]	_____
(b) Preference share	[9505]	_____
(c) Similar instruments	[9510]	_____
(d) Bonds	[9515]	_____
(e) Debentures	[9520]	_____
(f) Secured loans	[9525]	_____

	(g) Unsecured loans	[9530]	_____
	(h) External commercial borrowings	[9535]	_____
	(i) Term loans from:		
	(1) Financial institutions	[9540]	_____
	(2) Scheduled bank	[9545]	_____
	(j) Sale of instruments held as investment	[9550]	_____
	(k) Dividends and interest received other than received by financial enterprises	[9555]	_____
2.	Total [1(a) to 1(k)]	[9560]	_____
3.	Details of increase in cash credit limits allowed by banks:		
	(i) Cash credit limit as on the last day of the immediately preceding previous year	[9565]	_____
	(ii) Additional limits sanctioned during the previous year	[9570]	_____
4.	Percentage increase in funds employed as compared to the immediately preceding previous year	[9575]	_____
5.	Percentage increase in sales as compared to the immediately preceding previous year	[9580]	_____
6.	Capital expenditure during the year in the purchase of		
	(a) Land	[9585]	_____
	(b) Buildings (including residential accomodation/quarters for employees)	[9590]	_____
	(c) Plant and machinery	[9595]	_____
	(d) Securities	[9600]	_____
	(e) Other business(es)	[9605]	_____
	(f) Any other capital expenditure	[9610]	_____
7.	(a) Method of accounting, (if mercantile write 1, if cash write 2)	[9615]	_____
	(b) Is there any change in method of accounting (If Yes write 1, and if No write 2)	[9620]	_____
	(c) Effect on the profit or loss because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A.	[9625]	_____
8.	(a) Method of valuation of closing stock employed in the previous year, (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		raw material [9630] [ ] finished goods [9635] [ ]
	(b) Is there any change in stock valuation method (If Yes write 1, and if No write 2)	[9640]	_____
	(c) Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A	[9645]	_____
9.	Amounts not credited to the profit and loss account, being -		
	(a) the items falling within the scope of section 28;	[9650]	_____
	(b) the proforma credits, drawbacks, refunds of duty of customs or excise, or refunds of sales tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	[9655]	_____
	(c) escalation claims accepted during the previous year;	[9660]	_____
	(d) any other item of income;	[9665]	_____
	(e) capital receipt, if any	[9670]	_____
10.	Amount admissible under sections 33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35E:-		
	(a) debited to the profit and loss account	[9675]	_____
	(b) not debited to the profit and loss account	[9680]	_____
11.	(a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]	[9685]	_____
	(b) Any sum not paid upto due date to the concerned authorities under section 36(1)(va) out of sum received from employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x)	[9690]	_____
12.	Amounts debited to the profit and loss account, being:-		
	(a) expenditure of capital nature;	[9695]	_____

(b) expenditure of personal nature;	[9700]	_____
(c) expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	[9701]	_____
(d) expenditure incurred at clubs,-		_____
(i) as entrance fees and subscriptions;	[9705]	_____
(ii) as cost for club services and facilities used;	[9710]	_____
(e) (i) expenditure by way of penalty or fine for violation of any law for the time being in force;	[9715]	_____
(ii) any other penalty or fine;	[9720]	_____
(iii) expenditure incurred for any purpose which is an offence or which is prohibited by law;	[9725]	_____
(f) amounts inadmissible under section 40(a);	[9730]	_____
(g) interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/ 40(ba);	[9735]	_____
(h) amount inadmissible under section 40A(3) read with rule 6DD;	[9740]	_____
(i) provision for payment of gratuity not allowable under section 40A(7);	[9745]	_____
(j) any sum paid by the assessee as an employer not allowable under section 40A(9);	[9750]	_____
(k) Amount of any liability of a contingent nature.	[9755]	_____
13. Payments made to persons specified under section 40A(2)(b)	[9760]	_____
14. Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC.	[9765]	_____
15. Any amount of profit chargeable to tax under section 41.	[9770]	_____
16. Any amount which was disallowed under section 43B in preceding previous year (s) but is allowable during the year	[9775]	_____
17. Any amount which is debited to profit and loss account of the previous year but is not allowable under section 43B	[9780]	_____
18. State whether sales tax, custom duty, excise duty or any other indirect tax, levy, cess ,impost, etc., is passed through the profit and loss account (If Yes write 1, and if No write 2)	[9785]	_____
19. (a) Amount of outstanding Modified Value Added Tax credits in the accounts	[9790]	_____
(b) Amount of income or expenditure of prior period credited or debited to the profit and loss account.(net)	[9795]	_____
20. (a) in the case of a trading concern, give quantitative details of the principal item of goods traded:		
(i) opening stock;	[9800]	_____
(ii) purchase during the year;	[9805]	_____
(iii) closing stock;	[9810]	_____
(iv) shortage/excess, if any	[9815]	_____
(b) In the case of a manufacturing concern, give quantitative details of the principal item of raw materials, finished products and by-products:		
A. Raw materials:		
(i) opening stock;	[9820]	_____
(ii) purchase during the year;	[9825]	_____
(iii) consumption during the previous year;	[9830]	_____
(iv) sales during the previous year;	[9835]	_____
(v) closing stock;	[9840]	_____
(vi) yield of finished products;	[9845]	_____
(vii) percentage of yield;	[9850]	_____
(viii) shortage/excess, if any.	[9855]	_____
B. Finished products/By-products;		
(i) opening stock;	[9860]	_____
(ii) purchase during the previous year;	[9865]	_____
(iii) quantity manufactured during the previous year;	[9870]	_____
(iv) sales during the previous year;	[9875]	_____
(v) closing stock;	[9880]	_____
(vi) shortage/excess, if any.	[9885]	_____

21. Accounting ratios with calculations as follows:-		
(a) Gross profit/Turnover;	[9890]	_____
(b) Net profit/Turnover;	[9895]	_____
(c) Stock-in-trade/Turnover;	[9900]	_____
(d) Material consumed/Finished goods produced.	[9905]	_____

**PART-B**  
**COMPUTATION OF INCOME AND TAX THEREON**

1. Income from house property [Sch.-4(12) or Sch.-7(1)(v)]	[702]	_____
2. (a) Income from business or profession [Sch.-1(23) or Sch.-7(2)(v)]	[703]	_____
(b) Profits & gains from transaction chargeable to securities transactions tax included in (a) above [Sch.-14(1)(iii)]	[597]	_____
3. Capital gains		
(a) Short term (under section 111A) [Sch.-2(8)]	[710]	_____
(b) Short-term (others) [Sch.-2(9)]	[704]	_____
(c) Total short-term [Sch.-2(7) or Sch.-7(3)(v)]	[3260]	_____
(d) Long term [Sch.-2(20) or Sch.-7(4)(v)]	[705]	_____
(e) Total capital gains [(c)+(d)]	[776]	_____
4. Income from other sources [Sch.-5(8) or Sch.7(5)(v)]	[706]	_____
5. Gross total income [(1)+(2)+(3)(e)+(4)]	[744]	_____
6. Deductions under Chapter VI-A [Sch.-10]	[747]	_____
7. Total income [(5)-(6)]	[760]	_____
8. Net agricultural income/any other income for the rate purposes [Sch.-11]	[762]	_____
9. Tax payable on total income		
(a) at normal rates	[801]	_____
(b) at special rates [Sch.-12]	[802]	_____
(c) Total [(a)+(b)]	[810]	_____
10. Tax payable under section 115JB [Sch.-15]	[821]	_____
11. Net tax payable, higher of [9(c) or (10)]	[826]	_____
12. Rebate under section 88E [Sch.-14]	[818]	_____
13. Net Tax payable [(11)-(12)]	[819]	_____
14. Surcharge on (13)	[828]	_____
15. Education cess on [(13)+(14)]	[834]	_____
16. Tax + Surcharge + Education cess [(13)+(14)+(15)]	[839]	_____
17. Relief under sections 90/91	[836]	_____
18. Net tax payable [(16)-(17)]	[840]	_____
19. Tax deducted at source [total of column (11) of Sch.-24] and Tax collected at source [total of column (9) of Sch.-25]	[870]	_____
20. Advance tax paid [Sch.-19]	[862]	_____
21. Balance tax payable [(18)-(19)-(20)]	[877]	_____
22. Interest payable under section 234A	[842]	_____
23. Interest payable under section 234B	[843]	_____
24. Interest payable under section 234C	[844]	_____
25. Tax and interest payable [(21)+(22)+(23)+(24)]	[880]	_____
26. Self-assessment tax paid [Sch.-20]	[888]	_____
27. Balance tax and interest payable [(25)-(26)]	[883]	_____
28. Refund due, if any	[896]	_____
29. Additional income tax and interest payable on distributed profits [Sch.-16]	[899]	_____
30. Additional income tax and interest paid out of (29) [Sch.-21]	[900]	_____
31. Balance additional income tax and interest payable [(29)-(30)]	[897]	_____
32. Total tax payable [(27)+(31)] or as the case may be [(31)-(28)]	[898]	_____

**PART-C**  
**COMPUTATION OF FRINGE BENEFITS AND TAX THEREON**

1. Value of fringe benefits for first quarter	[8500]	_____
2. Value of fringe benefits for second quarter	[8501]	_____
3. Value of fringe benefits for third quarter	[8502]	_____

4. Value of fringe benefits for fourth quarter	[8503]	_____
5. Value of total fringe benefits [Sch.-17]	[8504]	_____
6. Fringe benefit tax payable [30% of (5)]	[8505]	_____
7. Surcharge on (6)	[8506]	_____
8. Education Cess on [(6) + (7)]	[8507]	_____
9. Total fringe benefit tax payable [(6) + (7) + (8)]	[8508]	_____
10. Advance fringe benefit tax paid [Sch.-22]	[8509]	_____
11. Balance Tax Payable [(9) - (10)]	[8510]	_____
12. Interest under section 115WJ	[8511]	_____
13. Interest under section 115WK	[8512]	_____
14. Self-assessment tax paid [Sch.-23]	[8513]	_____
15. Balance tax payable/refundable [(11) + (12) + (13) - (14)]	[8550]	_____

**VERIFICATION**

I, (full name in block letters), son/daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete, and that the amount of total fringe benefits and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of fringe benefits chargeable to tax for the previous year relevant to the assessment year \_\_\_\_\_. I further declare that I am making this return in my capacity as \_\_\_\_\_ and I am also competent to make this return and verify it.

Date :

Place :

Name and Signature

**Certificate of electronically furnishing the details of the Return (optional) (See Instruction No. 7)**

Certified that I have also furnished the details contained in this return and its schedules electronically to the designated website vide acknowledgement number \_\_\_\_\_ dated \_\_\_\_\_.

Name and Signature

**Schedule-1: Computation of income from business or profession**

**A. From business or profession other than speculative business**

1. Net profit or loss as per consolidated profit and loss account	[2500]	_____
2. Net profit or loss from speculative business included in (i)	[2505]	_____
3. Net profit or loss as per profit and loss account from business or profession other than speculative business [(1)-(2)]	[2510]	_____
4. Income/ receipts credited to profit and loss account considered under other heads of income	[2515]	_____
5. Expenditure debited to profit and loss account considered under other heads of income	[2520]	_____
6. Balance profit or loss as per profit and loss account [(3)-(4)+(5)]	[2525]	_____
7. Amount claimed deductible under sections 10A/10AA/10B/10BA [Sch.-9]	[2530]	_____
8. Profit or loss from business referred to in following sections included in (6) above		
(a) Section 44AD	[2535]	_____
(b) Section 44AE	[2536]	_____
(c) Section 44AF	[2537]	_____
(d) Section 44BB	[2538]	_____
(e) Section 44BBA	[2539]	_____
(f) Section 44BBB	[2540]	_____
9. Balance profit or Loss {(6)-[(7)+total of (8)(a) to (8)(f)]}	[2550]	_____
10. Net income included in (9) which is exempt		



(a) Exempt income [Sch.-13]	[2555]	_____
(b) Share of income from firm(s)	[2556]	_____
(c) Share of income from AOP/ BOI	[2557]	_____
11. Profit or loss {(9)-[total of (10)(a) to (10)(c)]}	[2560]	_____
12. Depreciation debited to profit and loss account included in (11)	[2565]	_____
13. Depreciation allowable under the Income-tax Act (Sch.3)	[2570]	_____
14. Profit or loss after adjustment for depreciation [(11)+(12)-(13)]	[2575]	_____
15. Adjustments in accordance with section 28 to 44	[2580]	_____
16. Deemed income u/s 33AB/ 33ABA/ 35ABB/ 41/ 72A/80HHD/ 80-IA	[2585]	_____
17. Profit or gains computed u/s 44AD/44AE/44AF/44BB/44BBA/44BBB	[2590]	_____
18. Any other income not included in profit and loss account	[2595]	_____
19. Profit or loss from business or profession [(14)+(15)+(16)+(17)+(18)]	[2600]	_____
<b>B. Computation of income from speculative business</b>		
20. Net profit or loss from speculative business as per profit or loss account	[2605]	_____
21. Adjustment in accordance with sections 28 to 44D including depreciation	[2610]	_____
22. Profit or loss from speculative business [(20)+(21)]	[2615]	_____
<b>C. Income chargeable under the head 'Profits and gains'</b>		
23. Income chargeable under the head 'Profits and gains' [(19)+(22)]	[599]	_____

### Schedule-2: Capital gains

<b>A. Short-term capital gain</b>		
1. Full value of consideration	[607]	_____
2. Deductions under section 48		
(i) Cost of acquisition	[609]	_____
(ii) Cost of improvement	[610]	_____
(iii) Expenditure on transfer	[611]	_____
3. Balance [(1)-{(2)(i)+(2)(ii)+(2)(iii)}]	[616]	_____
4. Exemption under sections 54D/54EC/54ED/54G/54GA	[3250]	_____
5. Amount deemed to be capital gains under sections 50B/54D/54EC/54ED/54G/54GA	[3255]	_____
6. Deemed short-term capital gain on depreciable assets	[643]	_____
7. Total short-term capital gain [(3)-(4)+(5)+(6)]	[3260]	_____
8. Short-term capital gain under section 111A included in (7)	[650]	_____
9. Short-term capital gain other than referred to in section 111A [(7)-(8)]	[649]	_____
<b>B. Long-term capital gain</b>		
10. Full value of consideration (other than securities to which proviso to section 112(1) is applicable)	[657]	_____
11. Deductions under section 48		
(i) Cost of acquisition after indexation	[659]	_____
(ii) Cost of improvement after indexation	[660]	_____
(iii) Expenditure on transfer	[661]	_____
12. Balance [(10)-{(11)(i)+(11)(ii)+(11)(iii)}]	[666]	_____
13. Full value of consideration in respect of securities to which proviso to section 112(1) is applicable	[3355]	_____
14. Cost of acquisition/ expenditure on transfer of the assets referred to in (13)	[3360]	_____
15. Balance [(13)-(14)]	[3365]	_____
16. Total long-term capital gain [(12)+(15)]	[3370]	_____
17. Exemption under sections 54D/54EC/54ED/54G/54GA	[3375]	_____
18. Balance [(16)-(17)]	[3380]	_____
19. Amount deemed to be capital gains under sections 50B/54D/54EC/54ED/54G/54GA	[3385]	_____
20. Total long-term capital gain [(18) + (19)]	[3390]	_____
21. Income chargeable under the head 'CAPITAL GAINS' [(7)+(20)]	[3400]	_____

**Schedule-3: Depreciation as per Income tax Act,1961**

Sl. No	Block of assets	Rate	Written Down Value(WDV) on the first day of previous year	Addition Between 1st April to 30th September	Sale consideration or other realisation during the year	(4)+(5)-(6)	Addition Between 1st October to 31st March	Depreciation on (7)	Depreciation on (8)	Initial depreciation, if any, on (5) and (8)	Total depreciation on (9)+(10)+(11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Buildings	(i) 5%									
		(ii) 10%									
		(iii) 100%									
2.	Furniture and fittings	(i) 10%									
		(ii) 15%									
3.	Machinery and plant	(i) 15%									
		(ii) 20%									
		(iii) 30%									
		(iv) 40%									
		(v) 50%									
		(vi) 60%									
		(vii) 80%									
		(viii) 100%									
4.	Intangible assets	(i) 25%									
	Total										

Total of column (5) and (8) above [8650] \_\_\_\_\_  
 Total of column (12) above [8660] \_\_\_\_\_

**Schedule-4: Income from House Property**

1. Address of each property

Property A - \_\_\_\_\_  
 Property B - \_\_\_\_\_  
 Property C - \_\_\_\_\_  
 Property D - \_\_\_\_\_

		Property A	Property B	Property C	Property D		Total (Add columns A, B, C and D)
2.	Whether let out during the year(if Yes write 1, and if No write 2)						
3.	Annual letable value / Annual rent received or receivable (whichever is higher)					[307]	
4.	Taxes paid to local authority					[312]	
5.	Rent unrealised during the year					[334]	
6.	Balance [(3)-(4)-(5)]					[335]	
7.	30% of (6)					[336]	
8.	Interest payable on capital borrowed					[337]	
9.	Balance [(6)-(7)-(8)]					[338]	
10.	Rent of earlier years realised during the year under sections 25A/ 25AA					[345]	
11.	Arrears of rent received during the year under section 25B after deducting 30 per cent thereof					[346]	
12.	Income from house property for current assessment year [(9)+(10)+(11)]					[347]	

**Schedule-5: Income from other sources**

1.	Income other than from owning race horse(s):-		
	(a) Dividends (other than those exempt u/s 10 (33)), Gross	[460]	_____
	(b) Interest, Gross	[461]	_____
	(c) Rental income from machinery, plants, buildings, etc., Gross	[462]	_____
	(d) Others, Gross	[464]	_____
	(e) Total of (a) to (d)	[470]	_____
2.	Deductions under section 57:-		
	(a) Expenses	[3010]	_____
	(b) Depreciation	[3015]	_____
	(c) Total [(a)+(b)]	[3020]	_____
3.	Balance [(1)(e)-(2)(c)]	[473]	_____
4.	Income from owning and maintaining race horses	[474]	_____
5.	Deductions under section 57 in relation to (4)	[475]	_____
6.	Balance income from owning and maintaining race horse(s) [(4)-(5)]	[476]	_____
	If loss, write (-) in box		[ ] _____
7.	Winnings from lotteries, crossword puzzles, races, etc	[477]	_____
8.	Income chargeable under the head 'Income from other sources' [(3)+(6)+(7)] If loss, write (-) in box	[499]	[ ] _____

**Schedule-6: Total income after set off of current year's losses under section 71**

1.	Loss arising from house property [(12) of Sch.-4]	[8700]	_____
2.	Loss from business (excluding speculation loss) [(19) of Sch.-1]	[8705]	_____
3.	Loss from other sources (excluding loss from race horses) [(3)+(7) of Sch.-5]	[8710]	_____

S. No.	Head/Source of income	Income of current year	House property loss of the current year set off	Business loss (other than speculation loss) of the current year set off	Other sources loss (other than loss from owning race horses) of the current year set off	Current year's income remaining after set off
		(i)	(ii)	(iii)	(iv)	(v)
1.	House property					
2.	Business (including speculation profit)					
3.	Short-term capital gain					
4.	Long-term capital gain					
5.	Other sources (including profit from owning race horses)					
6.	Total of Column (v)				[8720]	_____

**Schedule-7: Statement of set off of unabsorbed losses and allowances brought forward from earlier years**

S. No.	Head/Source of income	Income after set off, if any, of current year's losses as per Schedule-6	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance u/s 35(4) set off	Current year's income remaining after set-off
		(i)	(ii)	(iii)	(iv)	(v)
1.	House property					
2.	Business (including speculation profit)					
3.	Short-term capital gain					
4.	Long-term capital gain					
5.	Other sources (including profit from owning race horses)					
6.	Total of Column (v)				[8730]	_____

**Schedule-8: Statement of losses and allowances brought forward from preceding assessment years and carried forward**

S. No.		8th	7th	6th	5th	4th	3rd	2nd	1st	Total amount brought forward	Amount set off against current year's income	Amount c/f including current year's amount
1.	Assessment year	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07			
2.	Date on which return filed											
3.	House property loss											
4.	Speculation business loss											
5.	Other business loss											
6.	Business depreciation											
7.	Allowance u/s 35(4)											
8.	Loss under Capital gains											
9.	Loss from owning race horses											

**Schedule-9: Deductions under sections 10A/10AA/10B/10BA**

Sl. No.	Section	Is the section applicable, if Yes write 1 and if No write 2	Year Number	Amount claimed deductible
(i)	10A	[ ]	If not opted out u/s 10A(8)	[8800]
(ii)	10AA	[ ]		[8805]
(iii)	10B	[ ]	If not opted out u/s 10B(8)	[8810]
(iv)	10BA	[ ]		[8815]
(v)	Total [(i) to (iv)]			[8830]

**Schedule-10: Deductions under Chapter VIA**

Section 80G	[242]	Section 80IAB	[265]
Section 80GGA	[248]	Section 80IC	[252]
Section 80GGB	[264]	Section 80JJA	[256]
Section 80GGC	[263]	Section 80JJAA	[257]
Section 80IA	[292]	Section 80LA	[261]
Section 80IB	[295]		
Total			[747]

**Schedule-11: Income for rate purposes**

1. Net agricultural income	[762]
2. Any other income under Chapter VII	[763]
3. Total	[767]

**Schedule-12: Income included in Schedules 1, 2, 4 and 5 which is chargeable to tax at special rates**

Sl. No.	Nature of income chargeable to tax at special rates	Section under which chargeable	Rate of tax applicable	Amount of Income	Amount of tax (Rs.)
				Total	[802]

**Schedule-13: Income not included in total income (exempt incomes)**

(a) Interest	[5501]	_____
(b) Dividend Income	[5502]	_____
(c) Long-term capital gains from transactions on which securities transaction tax paid	[5503]	_____
(d) Agriculture income	[5505]	_____
(e) Others	[5504]	_____
(f) Total	[5520]	_____

**Schedule-14: Rebate under section 88E**

1. Income chargeable under the head 'Profit from business or profession and included in the gross total income arising from transactions chargeable to Securities Transaction Tax (STT)		
(i) being from non speculative business included in (18) of Schedule-2A	[8900]	_____
(ii) being from speculative business included in (3) of Schedule-2B	[8905]	_____
(iii) Total	[8910]	_____
2. Tax payable on (1)(ii) above on average rate of tax	[8915]	_____
3. STT paid during the year on the transactions chargeable to STT which have been entered into in the course of business during the year	[8920]	_____
4. Rebate under section 88E, lower of (2) and (3)	[8930]	_____

**Schedule-15. Tax payable under section 115JB**

1. Whether Profit and Loss Account is prepared in accordance with the provisions of Parts II and III of Schedule VI to the Companies Act, 1956 (If Yes write 1, and if No write 2)	[933]	_____
2. Whether the Profit and Loss Account referred to in column 7 above has followed the same accounting policies, accounting standards for preparing the profit and loss account and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If Yes write 1, and if No write 2)	[934]	_____
3. Net profit as shown in the profit and loss account	[935]	_____
4. Adjustments (if any) - vide first and second proviso to section 115JB	[937]	_____
5. Adjustments - vide Explanation to section 115JB	[938]	_____
6. Net effect of (4) and (5)	[939]	_____
7. Balance, i.e., adjusted book profit under section 115JB [(3)+(6)]	[940]	_____
8. Tax payable under section 115JB [(10% of (7))]	[945]	_____

**Schedule-16: Tax and interest on distributed profits of domestic companies**

1. Date of declaration of distribution or payment of any dividend during the previous year	[950]	_____
2. Rate of dividend declared, distributed or paid during the previous year		
Interim (rate %)	[951]	_____
Final (rate %)	[952]	_____
3. Amount of any dividend declared, distributed or paid	[953]	_____
4. Additional income-tax payable u/s 115-O	[954]	_____
5. Surcharge on (4)	[955]	_____
6. Education cess on [(4)+(5)]	[963]	_____
7. Additional Income-tax + surcharge + education cess [(4)+(5)+(6)]	[956]	_____
8. Interest payable under section 115P	[959]	_____
9. Additional income tax + interest payable [(7)+(8)]	[964]	_____

### Schedule-17: Value of Fringe Benefits

	Nature of expenditure (i)	Amount/Value of expenditure (ii)	Percentage (iii)		Value of fringe benefit (iv)=(ii)X(iii)÷100
1.	Free or concessional tickets provided for private journeys of employees or their family members (The value in column (ii) shall be the cost of the ticket to the general public as reduced by the amount, if any, paid by or recovered from the employee).		100	[8551]	
2.	Contribution to an approved superannuation fund for employees.		100	[8552]	
3.	Entertainment		20	[8553]	
4(a).	Hospitality in the business other than the business of hotel.		20	[8554]	
4(b).	Hospitality in the business of hotel.		5	[8555]	
5.	Conference (other than fee for participation by the employees in any conference)		20	[8556]	
6.	Sale promotion including publicity (excluding any expenditure on advertisement referred to in proviso to section 115WB (2) (D).		20	[8557]	
7.	Employees welfare		20	[8558]	
8(a).	Conveyance, tour and travel (including foreign travel) in the business other than the business of construction, or in the business of manufacture or production of pharmaceuticals or computer software.		20	[8559]	
8(b).	Conveyance, tour and travel (including foreign travel) in business of construction, or in the business of manufacture or production of pharmaceuticals or computer software.		5	[8560]	
9(a).	Use of hotel, boarding and lodging facilities in the business other than the business of manufacture or production of pharmaceuticals or computer software.		20	[8561]	
9(b).	Use of hotel, boarding and lodging facilities in the business of manufacture or production of pharmaceuticals or computer software.		5	[8562]	
10(a).	Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by motor car.		20	[8563]	
10(b).	Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business of carriage of passengers or goods by motor car.		5	[8564]	
11.	Repair, running (including fuel) and maintenance of aircrafts and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by aircraft.		20	[8565]	
12.	Use of telephone (including mobile phone) other than expenditure on leased telephone lines.		20	[8566]	
13.	Maintenance of any accommodation in the nature of guest house other than accommodation used for training purposes.		20	[8567]	
14.	Festival celebrations.		50	[8568]	
15.	Use of health club and similar facilities.		50	[8569]	
16.	Use of any other club facilities		50	[8570]	
17.	Gifts		50	[8571]	
18.	Scholarships.		50	[8572]	
19.	Value of fringe benefits [Total of Column (iv)]			[8573]	
20. (a)	Are you having employees based both in and outside India? (If Yes write 1, and if No write 2)				[8574] _____
(b)	If yes, are you maintaining separate books of account for Indian and Foreign operations? (If Yes write 1, and if No write 2)				[8575] _____
(c)	If separate accounts are not maintained, -				
(i)	Number of employees based in India				[8576] _____
(ii)	Total number of employees both in and outside India				[8577] _____
(d)	Value of taxable fringe benefit [column 19 X column 20(c)(i) ÷ column 20(c)(ii)]				[8580] _____

**Schedule-18: Particulars of Bank Account** (Mandatory in Refund cases)

Name of the Bank	MICR Code (9 digit)	Address of Bank Branch	Type of Account (Savings/Cur rent)	Account Number	ECS (Y/N)

**STATEMENTS OF TAXES PAID**  
**Schedule-19: Advance Income-tax**

Name of the bank branch	BSR Code	Date of deposit	S.No. of Challan	Amount (Rs.)

Date of installment	Upto 15/06	16/06 to 15/09	16/09 to 15/12	16/12 to 15/03	16/03 to 31/03
	[856]	[857]	[859]	[860]	[861]
Amount					

Total advance tax paid [862] \_\_\_\_\_

**Schedule-20: Income-tax on self-assessment**

Name of the bank branch	BSR Code	Date of deposit	S.No. of Challan	Amount (Rs.)

Total self-assessment tax paid [888] \_\_\_\_\_

**Schedule-21: Dividend Distribution Tax**

	Name of the bank	BSR Code	Date of deposit	Serial No.	Amount (Rs.)
115-O/ 115-P					

Total Dividend Distribution Tax and interest thereon paid [900] \_\_\_\_\_

**Schedule-22: Advance Fringe Benefit Tax**

Name of the bank branch	BSR Code of bank branch	Date of deposit	S.No. of Challan	Amount (Rs.)

Date of installment	For first Quarter [8585]	For second Quarter [8586]	For third Quarter [8587]	For fourth Quarter [8588]
Amount				

Total Advance Fringe Benefit Tax paid [8590] \_\_\_\_\_

**Schedule-23: Fringe Benefit Tax paid on self-assessment**

Name of the bank branch	BSR Code of bank branch	Date of deposit	S.No. of Challan	Amount (Rs.)

Total Fringe Benefit Tax paid on self-assessment [8591] \_\_\_\_\_

**Schedule-24: Details of tax deducted at source on income [Please furnish the details in column (1) to (10) on the basis of Form No.16A issued by the deductor(s)]**

Sl. No.	Name and address of the person who deducted the tax	TDS circle where Annual Return under section 206 is to be delivered	Tax deduction A/C No. of the deductor	Nature of payment	Section under which tax deducted	Date of payment/ credit	Amount paid/ credited (Rs.)	Rate at which tax deducted	Tax deducted including surcharge and education cess	Amount out of (10) to be allowed as credit during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Total of column (10) above [8850] \_\_\_\_\_  
 Total of column (11) above [8855] \_\_\_\_\_



**Schedule-25: Details of tax collected at source** Please furnish the details in column (1) to (8) on the basis of certificate(s) Form No. 27D issued by the collector(s)

Sl. No.	Name and address of the person who collected the tax	Circle where Return under section 206C(5A) is to be delivered	Tax deduction and Tax collection A/C No. of the collector	Date on which amount received/ debited to the account of buyer or licensee or lessee	Amount received/ debited to the account of buyer or licensee or lessee (Rs.)	Rate at which collected (%)	Tax collected including surcharge and education cess	Amount out of (8) to be allowed as credit during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Total of column (8) above [8860] \_\_\_\_\_  
 Total of column (9) above [8865] \_\_\_\_\_