

INDIAN INCOME TAX RETURN

(Including Fringe Benefit Tax Return)

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

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

(Also see attached instructions)

Assessment Year

2008 - 09

Part A-GEN GENERAL

| | | | | | | | | | | | | | | | | |
|----------------------|---|--|--|-----------------------------------|-------------------------|------------|-------|--|-----------------|--------------------------|-----|--------------------------|--|--|--|--|
| PERSONAL INFORMATION | Name | | | | | | PAN | | | | | | | | | |
| | Is there any change in the company's name? If yes, please furnish the old name | | | | | | | | | | | | | | | |
| | Flat/Door/Block No | | | Name Of Premises/Building/Village | | | | Date of incorporation (DD/MM/YYYY) | | | | | | | | |
| | Road/Street/Post Office | | | Area/Locality | | | | If a domestic company (Tick) <input checked="" type="checkbox"/> | | <input type="checkbox"/> | | | | | | |
| | Town/City/District | | | State | | Pin code | | If a public company write 6, and if private company write 7 (as defined in section 3 of the Company Act) | | <input type="checkbox"/> | | | | | | |
| | Email Address | | | | (STD code)-Phone Number | | | | | | | | | | | |
| FILING STATUS | Designation of Assessing Officer | | | Area Code | AO Type | Range Code | AO No | Return filed under section (Enter Code) [Please see instruction number 9(i)] | Income-tax | <input type="checkbox"/> | | <input type="checkbox"/> | | | | |
| | | | | | | | | | Fringe Benefits | <input type="checkbox"/> | | <input type="checkbox"/> | | | | |
| | Whether original or Revised return? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Original <input type="checkbox"/> Revised | | | | | | | | | | | | | | | |
| | If revised, then enter Receipt No and Date of filing original return (DD/MM/YYYY) | | | | | | | | | | / / | | | | | |
| AUDIT INFORMATION | Residential Status (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Resident but Not Ordinarily Resident | | | | | | | | | | | | | | | |
| | In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |
| | Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |
| | If yes, please furnish following information - | | | | | | | | | | | | | | | |
| | (a) | Name of the representative | | | | | | | | | | | | | | |
| | (b) | Address of the representative | | | | | | | | | | | | | | |
| (c) | Permanent Account Number (PAN) of the representative | | | | | | | | | | | | | | | |
| AUDIT INFORMATION | Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | |
| | Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information- | | | | | | | | | | | | | | | |
| | (a) | Name of the auditor signing the tax audit report | | | | | | | | | | | | | | |
| | (b) | Membership no. of the auditor | | | | | | | | | | | | | | |
| | (c) | Name of the auditor (proprietorship/ firm) | | | | | | | | | | | | | | |
| | (d) | Permanent Account Number (PAN) of the proprietorship/ firm | | | | | | | | | | | | | | |
| (e) | Date of audit report. | | | | | | | | | | | | | | | |

For Office Use Only

For Office Use Only

Receipt No

Date

Seal and Signature of receiving official

| | | | | |
|---------------------------------|---|-------------------------|----------------------------------|----------------------------|
| HOLDING STATUS | Nature of company (write 1 if holding company, write 2 if a subsidiary company, write 3 if both, write 4 if any other) <input type="checkbox"/> | | | |
| | If subsidiary company, mention the name, address and PAN of the holding company | | | |
| | If holding company, mention the name, address and PAN of the subsidiary companies | | | |
| BUSINESS ORGANISATION | In case of amalgamating company, write the name of amalgamated company | | | |
| | In case of amalgamated company, write the name of amalgamating company | | | |
| | In the case of demerged company, write the name of resulting company | | | |
| | In a case of resulting company, write the name of demerged company | | | |
| KEY PERSONS | Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year | | | |
| | S.No. | Name | Designation | Residential Address |
| | | | | |
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| SHAREHOLDERS INFORMATION | Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year | | | |
| | S.No. | Name and Address | Percentage of shares held | PAN |
| | | | | |
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| NATURE OF COMPANY AND ITS BUSINESS | Nature of company | | (Tick) <input checked="" type="checkbox"/> | |
| | 1 | Are you a public sector company as defined in section 2(36A) of the Income-tax Act | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | 2 | Are you a company owned by the Reserve Bank of India | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | 3 | Are you a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

Part A-BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2008

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

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

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

Part A-P& L
Profit and Loss Account for the previous year 2007-08
(fill items 1 to 50 in a case where regular books of accounts are maintained, otherwise fill item 51)

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

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

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

Part A- OI

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

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

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

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

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

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

Part B - TI Computation of total income

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

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

Part B - TTI Computation of tax liability on total income

| | | | | | | |
|------------------------------|--|--|---|-----|----|--|
| COMPUTATION OF TAX LIABILITY | 1 | Tax Payable on deemed total Income under section 115JB (7 of Schedule MAT) | | 1 | | |
| | 2 | Tax payable on total income in item 11 of Part B-TI | | | | |
| | | a | Tax at normal rates | 2a | | |
| | | b | Tax at special rates (11 of Schedule-SI) | 2b | | |
| | | c | Tax Payable on Total Income in item 11 of Part B-TI (2a + 2b) | | 2c | |
| | 3 | Gross tax payable (enter higher of 2c and 1) | | 3 | | |
| | 4 | Credit under section 115JAA of tax paid in earlier years (if 1 is more than 2c) (7 of Schedule MATC) | | 4 | | |
| | 5 | Tax payable after credit under section 115JAA [(3 – 4)] | | 5 | | |
| | 6 | Rebate under section 88E (4 of Schedule-STTR) | | 6 | | |
| | 7 | Balance Tax Payable (5 -6) | | 7 | | |
| | 8 | Surcharge on 7 | | 8 | | |
| | 9 | Education cess, including secondary and higher education cess on (7 +8) | | 9 | | |
| | 10 | Gross tax liability (7 + 8 + 9) | | 10 | | |
| | 11 | Tax relief | | | | |
| | a | Section 90 | 11a | | | |
| | b | Section 91 | 11b | | | |
| | c | Total (11a + 11b) | | 11c | | |
| 12 | Net tax liability (10 – 11c) | | 12 | | | |
| 13 | Interest payable | | | | | |
| | a | For default in furnishing the return (section 234A) | 13a | | | |
| | b | For default in payment of advance tax (section 234B) | 13b | | | |
| | c | For deferment of advance tax (section 234C) | 13c | | | |
| | d | Total Interest Payable (13a+13b+13c) | | 13d | | |
| 14 | Aggregate liability (12 + 13d) | | 14 | | | |
| TAXES PAID | 15 | Taxes Paid | | | | |
| | | a | Advance Tax (from Schedule-IT) | 15a | | |
| | | b | TDS (column 7 of Schedule-TDS2) | 15b | | |
| | | c | TCS (column 7 of Schedule-TCS) | 15c | | |
| | | d | Self Assessment Tax (from Schedule-IT) | 15d | | |
| | e | Total Taxes Paid (15a+15b+15c + 15d) | | 15e | | |
| 16 | Amount payable (Enter if 14 is greater than 15e, else enter 0) | | 16 | | | |
| 17 | Refund(If 15e is greater than 14), also give the bank account details in Schedule-BA | | 17 | | | |

PART-C

Part-C Computation of Fringe Benefits and fringe benefit tax

| | | | | | |
|--|--|--------------------------|--|----|----|
| COMPUTATION OF FRINGE BENEFITS AND F B TAX | 1 | Value of fringe benefits | | | |
| | | a | for first quarter | 1a | |
| | | b | for second quarter | 1b | |
| | | c | for third quarter | 1c | |
| | | d | for fourth quarter | 1d | |
| | | e | Total fringe benefits (1a + 1b + 1c + 1d) (also 24 iv of Schedule-FB) | | 1e |
| 2 | Fringe benefit tax payable [30% of 1e] | | 2 | | |

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

VERIFICATION

I, _____ (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 income/ fringe benefits and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income and fringe benefits chargeable to income-tax for the previous year relevant to the assessment year 2008-2009. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Place _____ Date _____ Sign here →

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

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

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

Schedule BP Computation of income from business or profession

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

| | | | | |
|----------|--|--|--------|-----|
| 18 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11g of Part-OI) | 18 | | |
| 19 | Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006 | 19 | | |
| 20 | Deemed income under section 41 | 20 | | |
| 21 | Deemed income under section 33AB/33ABA/35ABB/72A/80HHD/80-IA | 21 | | |
| 22 | Any other item or items of addition under section 28 to 44DA | 22 | | |
| 23 | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner) | 23 | | |
| 24 | Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23) | | | 24 |
| 25 | Deduction allowable under section 32(1)(iii) | 25 | | |
| 26 | Amount of deduction under section 35 in excess of the amount debited to profit and loss account (item viii(4) of Schedule ESR) | 26 | | |
| 27 | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8Bof Part-OI) | 27 | | |
| 28 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of Part-OI) | 28 | | |
| 29 | Deduction under section 35AC | | | |
| | a | Amount, if any, debited to profit and loss account | 29a | |
| | b | Amount allowable as deduction | 29b | |
| | c | Excess amount allowable as deduction (29b – 29a) | 29c | |
| 30 | Any other amount allowable as deduction | 30 | | |
| 31 | Total (25 + 26 + 27+28 +29c +30) | | | 31 |
| 32 | Income (13 + 24 – 31) | | | 32 |
| 33 | Profits and gains of business or profession deemed to be under - | | | |
| | i | Section 44AD | 33i | |
| | ii | Section 44AE | 33ii | |
| | iii | Section 44AF | 33iii | |
| | iv | Section 44B | 33iv | |
| | v | Section 44BB | 33v | |
| | vi | Section 44BBA | 33vi | |
| | vii | Section 44BBB | 33vii | |
| | viii | Section 44D | 33viii | |
| | ix | Section 44DA | 33ix | |
| | x | Chapter-XII-G | 33x | |
| | xi | First Schedule of Income-tax Act | 33xi | |
| | xii | Total (33i to 33xi) | 33xii | |
| 34 | Profit or loss before deduction under section 10A/10AA/10B/10BA (32 + 33x) | | | 34 |
| 35 | Deductions under section- | | | |
| | i | 10A (6 of Schedule-10A) | 35i | |
| | ii | 10AA (d of Schedule-10AA) | 35ii | |
| | iii | 10B (f of Schedule-10B) | 35iii | |
| | iv | 10BA (f of Schedule-10BA) | 35iv | |
| | v | Total (35i + 35ii +35iii + 35iv) | 35v | |
| 36 | Net profit or loss from business or profession other than speculative business (34 – 35v) | | | 36 |
| 37 | Net Profit or loss from business or profession after applying rule 7A, 7B or 7C (same as above in 36 except in case of special business, after applying rule 7A, 7B or 7C) | | | A37 |
| B | Computation of income from speculative business | | | |
| 38 | Net profit or loss from speculative business as per profit or loss account | | | 38 |

| | | | |
|----|--|-----|--|
| 39 | Additions in accordance with section 28 to 44DA | 39 | |
| 40 | Deductions in accordance with section 28 to 44DA | 40 | |
| 41 | Profit or loss from speculative business (38+39-40) | B41 | |
| C | Income chargeable under the head 'Profits and gains' (A37+B41) | C | |

Schedule DPM Depreciation on Plant and Machinery

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

Schedule DOA Depreciation on other assets

| 1 | Block of assets | Building | | | Furniture and fittings | Intangible assets | Ships |
|----|---|----------|------|-------|------------------------|-------------------|-------|
| | | 5 | 10 | 100 | 10 | 25 | 20 |
| 2 | Rate (%) | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
| 3 | Written down value on the first day of previous year | | | | | | |
| 4 | Additions for a period of 180 days or more in the previous year | | | | | | |
| 5 | Consideration or other realization during the previous year out of 3 or 4 | | | | | | |
| 6 | Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result in negative) | | | | | | |
| 7 | Additions for a period of less than 180 days in the previous year | | | | | | |
| 8 | Consideration or other realizations during the year out of 7 | | | | | | |
| 9 | Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative) | | | | | | |
| 10 | Depreciation on 6 at full rate | | | | | | |
| 11 | Depreciation on 9 at half rate | | | | | | |
| 12 | Additional depreciation, if any, on 4 | | | | | | |
| 13 | Additional depreciation, if any, on 7 | | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| 14 | Total depreciation (10+11+12+13) | | | | | |
| 15 | Expenditure incurred in connection with transfer of asset/ assets | | | | | |
| 16 | Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -15) (enter negative only if block ceases to exist) | | | | | |
| 17 | Written down value on the last day of previous year* (6+ 9 -14) (enter 0 if result is negative) | | | | | |

Schedule DEP Summary of depreciation on assets

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

Schedule DCG Deemed Capital Gains on sale of depreciable assets

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

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

Schedule ESR Deduction under section 35

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

Schedule CG Capital Gains

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

| | | | | | | |
|--|--|--|--|-------------------|---------------------|--------------------|
| | | ii | Cost of improvement after indexation | bii | | |
| | | iii | Expenditure on transfer | biii | | |
| | | iv | Total (bi + bii +biii) | biv | | |
| | c | Balance (3a – biv) | | | 3c | |
| | d | Exemption under sections 54B/54D/ 54EC/54G/ 54GA | | | 3d | |
| | e | Net balance (3c – 3d) | | | | 3e |
| | 4 Other assets for which option under proviso to section 112(1) exercised | | | | | |
| | a | Full value of consideration | | | 4a | |
| | b | Deductions under section 48 | | | | |
| | | i | Cost of acquisition without indexation | bi | | |
| | | ii | Cost of improvement without indexation | bii | | |
| | | iii | Expenditure on transfer | biii | | |
| | | iv | Total (bi + bii +biii) | biv | | |
| | c | Balance (4a – biv) | | | 4c | |
| | d | Exemption under sections 54B/54D/ 54EC/54G/ 54GA | | | 4d | |
| | e | Net balance | | | | 4e |
| | 5 Amount deemed to be long term capital gains under sections 54B/54D/54EC/54ED/54G/ 54GA | | | | | 5 |
| | 6 Total long term capital gain (1e (enter nil if loss) + 2 + 3e (enter nil if loss) + 4e (enter nil if loss) + 5) | | | | | B6 |
| | C Income chargeable under the head “CAPITAL GAINS” (A8 + B6) (enter B6 as nil, if loss) | | | | | C |
| | D Information about accrual/receipt of capital gain | | | | | |
| | | Date | Up to 15/6 (i) | 16/6 to 15/9 (ii) | 16/9 to 15/12 (iii) | 16/12 to 15/3 (iv) |
| | 1 | Long- term | | | | |
| | 2 | Short-term | | | | |

Schedule OS

Income from other sources

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

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

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

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

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

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

| CARRY FORWARD OF LOSS | Sl. No. | Assessment Year | Date of Filing (DD/MM/YYYY) | House property loss | Loss from business other than loss from speculative business | Loss from speculative business | Short-term capital loss | Long-term Capital loss | Other sources loss (from owning race horses) |
|-----------------------|---------|---|-----------------------------|---------------------|--|--------------------------------|-------------------------|------------------------|--|
| | | i | 2000-01 | | | | | | |
| | | ii | 2001-02 | | | | | | |
| | iii | 2002-03 | | | | | | | |
| | iv | 2003-04 | | | | | | | |
| | v | 2004-05 | | | | | | | |
| | vi | 2005-06 | | | | | | | |
| | vii | 2006-07 | | | | | | | |
| | viii | 2007-08 | | | | | | | |
| | ix | Total of earlier year losses | | | | | | | |
| | x | Adjustment of above losses in Schedule BFLA | | | | | | | |
| | xi | 2008-09 (Current year losses) | | | | | | | |
| | xii | Total loss Carried Forward to future years | | | | | | | |

Schedule 10A Deduction under section 10A

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

Schedule 10AA Deduction under section 10AA

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

Schedule 10B Deduction under section 10B

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

Schedule 10BA Deduction under section 10BA

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

Schedule 80G

Details of donations entitled for deduction under section 80G

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

Schedule 80-IA

Deductions under section 80-IA

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

Schedule 80-IB

Deductions under section 80-IB

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

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

Schedule 80-IC or 80-IE Deductions under section 80-IC or 80-IE

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

Schedule VI-A Deductions under Chapter VI-A

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

Schedule STTC Rebate under section 88E

| | | | | |
|------------|---|---|------|--|
| STT REBATE | 1 | Income arising from transactions chargeable to Securities Transaction Tax (STT) chargeable under the head "Profit from business or profession and included in the gross total income" | | |
| | i | being from non speculative business included in A34 of Schedule BP | li | |
| | ii | Being from speculative business included in B38 of Schedule BP | lii | |
| | iii | Total | liii | |
| 2 | Tax payable on (1)(iii) above on average rate of tax | 2 | | |
| 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 | 3 | | |
| 4 | Rebate under section 88E, lower of (2) and (3) | 4 | | |

Schedule SI Income chargeable to Income tax at special rates **IB** [Please see instruction Number-9(iii) for section code and rate of tax]

| SPECIAL RATE | SI No | Section code | <input checked="" type="checkbox"/> | Special rate (%) | Income i | Tax thereon ii | SI No | Section code | <input checked="" type="checkbox"/> | Special rate (%) | Income i | Tax thereon ii |
|--------------|----------------------|--------------|-------------------------------------|--------------------------|----------|----------------|-------|--------------|-------------------------------------|--------------------------|----------|----------------|
| | 1 | | | <input type="checkbox"/> | | | | 6 | | <input type="checkbox"/> | | |
| 2 | | | <input type="checkbox"/> | | | | 7 | | <input type="checkbox"/> | | | |
| 3 | | | <input type="checkbox"/> | | | | 8 | | <input type="checkbox"/> | | | |
| 4 | | | <input type="checkbox"/> | | | | 9 | | <input type="checkbox"/> | | | |
| 5 | | | <input type="checkbox"/> | | | | 10 | | <input type="checkbox"/> | | | |
| 11 | Total (1ii to 10 ii) | | | | | | | | | | | |

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

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

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

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

| | | | |
|---|--|---|--|
| 6 | Book profit under section 115JB (3+ 4i – 5g) | 6 | |
| 7 | Tax payable under section 115JB [10% of (6)] | 7 | |

Schedule MATC Computation of tax credit under section 115JAA

| | | | | |
|------------|---|---|---|--|
| MAT CREDIT | 1 | Tax under section 115JB in assessment year 2007-08 | 1 | |
| | 2 | Tax under other provisions of the Act in assessment year 2007-08 | 2 | |
| | 3 | Amount of MAT liability in respect of assessment year 2007-08 available for credit in subsequent assessment years [enter (1 – 2) if 1 is greater than 2, otherwise enter 0] plus brought forward MAT credit for assessment year 2006-07 | 3 | |
| | 4 | Tax under section 115JB in assessment year 2008-09 | 4 | |
| | 5 | Tax under other provisions of the Act in assessment year 2008-09 | 5 | |
| | 6 | Amount of tax against which credit in respect of 3 is available [enter (5 – 4) if 5 is greater than 4, otherwise enter 0] | 6 | |
| | 7 | Amount of tax credit under section 115JAA [enter lower of 3 and 6] | 7 | |
| | 8 | Balance MAT liability in respect of assessment year 2006-07 and 2007-08 available for credit in subsequent assessment years [enter (3 – 7) if 3 is more than 6, otherwise enter 0] | 8 | |
| | 9 | Amount of MAT liability in respect of assessment year 2008-09 available for credit in subsequent assessment years [enter (4 – 5) if 4 is greater than 5, otherwise enter 0] | 9 | |

Schedule - DDT Details of payment of Dividend Distribution Tax

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

Schedule - FBI Information regarding calculation of value of fringe benefits

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

Schedule FB Computation of value of fringe benefits

| VALUE OF FRINGE BENEFITS | Sl. No. | Nature of expenditure | Amount/value of expenditure* | Percent -age | Value of fringe benefits iv= ii x iii ÷ 100 | |
|--------------------------|---------|--|------------------------------|--------------|--|-----|
| | | i | ii | iii | | iv |
| | 1 | Free or concessional tickets provided for private journeys of employees or their family members (the value in column ii shall be the cost of the ticket to the general public as reduced by the amount, if any, paid by or recovered from the employee) | 1ii | 100 | | 1iv |
| | 2 | Any specified security or sweat equity shares [Sections 115WB(1)(d)] [Difference between the fair market value on the vesting date and amount recovered from or paid by the employee] and contribution to an approved superannuation fund for employees (in excess of one lakh rupees in respect of each employee) | 2ii | 100 | | 2iv |

| | | | | | | | | |
|----|--|------|--|----|--|------|------|--|
| 3 | Entertainment | 3ii | | 20 | | 3iv | | |
| 4 | a Hospitality in the business other than business referred to in 4b or 4c or 4d | a ii | | 20 | | a iv | | |
| | b Hospitality in the business of hotel | b ii | | 5 | | b iv | | |
| | c Hospitality in the business of carriage of passengers or goods by aircraft | c ii | | 5 | | c iv | | |
| | d Hospitality in the business of carriage of passengers or goods by ship | d ii | | 5 | | d iv | | |
| 5 | Conference (other than fee for participation by the employees in any conference) | 5ii | | 20 | | 5iv | | |
| 6 | Sales promotion including publicity (excluding any expenditure on advertisement referred to in proviso to section 115WB(2)(D)) | 6ii | | 20 | | 6iv | | |
| 7 | Employees welfare | 7ii | | 20 | | 7iv | | |
| 8 | a Conveyance, in the business other than the business referred to in 8b or 8c or 8d | a ii | | 20 | | a iv | | |
| | b Conveyance, in business of construction | b ii | | 5 | | b iv | | |
| | c Conveyance in the business of manufacture or production of pharmaceuticals | c ii | | 5 | | c iv | | |
| | d Conveyance in the business of manufacture or production of computer software | d ii | | 5 | | d iv | | |
| 9 | a Use of hotel, boarding and lodging facilities in the business other than the business referred to in 9b or 9c or 9d or 9e | a ii | | 20 | | a iv | | |
| | b Use of hotel, boarding and lodging facilities in the business of manufacture or production of pharmaceuticals | b ii | | 5 | | b iv | | |
| | c Use of hotel, boarding and lodging facilities in the business of manufacture or production of computer software | c ii | | 5 | | c iv | | |
| | d Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by aircraft | d ii | | 5 | | d iv | | |
| | e Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by ship | e ii | | 5 | | e iv | | |
| 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 | a ii | | 20 | | a iv | | |
| | 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 | b ii | | 5 | | b iv | | |
| 11 | Repair, running (including fuel) and maintenance of aircrafts and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by aircraft | 11ii | | 20 | | 11iv | | |
| 12 | Use of telephone (including mobile phone) other than expenditure on leased telephone lines | 12ii | | 20 | | 12iv | | |
| 13 | Maintenance of any accommodation in the nature of guest house other than accommodation used for training purposes | 13ii | | 20 | | 13iv | | |
| 14 | Festival celebrations | 14ii | | 50 | | 14iv | | |
| 15 | Use of health club and similar facilities | 15ii | | 50 | | 15iv | | |
| 16 | Use of any other club facilities | 16ii | | 50 | | 16iv | | |
| 17 | Gifts | 17ii | | 50 | | 17iv | | |
| 18 | Scholarships | 18ii | | 50 | | 18iv | | |
| 19 | Tour and Travel (including foreign travel) | 19ii | | 5 | | 19iv | | |
| 20 | Value of fringe benefits (total of Column iv) | | | | | | 20iv | |
| 21 | If answer to '1' of Schedule-FBI is no, value of fringe benefits (same as 20iv) | | | | | | 21iv | |
| 22 | If answer to '2' of Schedule-FBI is yes, value of fringe benefits (same as 20iv) | | | | | | 22iv | |
| 23 | If answer to '2' of Schedule-FBI is no, value of fringe benefits (20iv x 3a of Schedule-FBI ÷ 3c of Schedule-FBI) | | | | | | 23iv | |
| 24 | value of fringe benefits(21iv or 22iv or 23iv as the case may be) | | | | | | 24iv | |

NOTE ▶

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

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

| TAX PAYMENTS | SI No | Name of Bank & Branch | BSR Code | | | | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | | | | Amount (Rs) |
|--|-------|-----------------------|----------|--|--|--|------------------------------|--------------------------|--|--|--|-------------|
| | i | | | | | | | | | | | |
| | ii | | | | | | | | | | | |
| | iii | | | | | | | | | | | |
| | iv | | | | | | | | | | | |
| | v | | | | | | | | | | | |
| | vi | | | | | | | | | | | |
| NOTE ▶ Enter the totals of Advance tax and Self Assessment tax in SI No. 15a & 15d of PartB-TTI | | | | | | | | | | | | |

Schedule TDS2 Details of Tax Deducted at Source on Income [As per Form 16 A issued by Deductor(s)]

| TDS ON INCOME | SI No | Tax Deduction Account Number (TAN) of the Deductor | Name and address of the Deductor | Amount Paid | Date of Payment / Credit | Total tax deducted | Amount out of (6) claimed for this year |
|--|-------|--|----------------------------------|-------------|--------------------------|--------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | i | | | | | | |
| ii | | | | | | | |
| NOTE ▶ Enter the total of column (7) in SI No. 15b of PartB-TTI | | | | | | | |

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

| TCS ON INCOME | SI No | Tax Deduction and Tax Collection Account Number of the Collector | Name and address of the Collector | Amount received/ debited | Date of receipt/ debit | Total tax deducted | Amount out of (6) to be allowed as credit during the year |
|--|-------|--|-----------------------------------|--------------------------|------------------------|--------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | i | | | | | | |
| ii | | | | | | | |
| NOTE ▶ Enter the total of column (7) in SI No. 15c of PartB-TTI | | | | | | | |

Schedule FBT Details of payment of Fringe Benefit Tax

| TAX PAYMENTS | SI No | Name of Bank & Branch | BSR Code | | | | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | | | | Amount (Rs) |
|---|-------|-----------------------|----------|--|--|--|------------------------------|--------------------------|--|--|--|-------------|
| | i | | | | | | | | | | | |
| | ii | | | | | | | | | | | |
| | iii | | | | | | | | | | | |
| | iv | | | | | | | | | | | |
| | v | | | | | | | | | | | |
| NOTE ▶ Enter the total of v in 8a and 8b of PART-C | | | | | | | | | | | | |

Schedule DDTP Details of payment of Dividend Distribution Tax

| TAX PAYMENTS | SI No | Name of Bank & Branch | BSR Code | | | | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | | | | Amount (Rs) |
|---|-------|-----------------------|----------|--|--|--|------------------------------|--------------------------|--|--|--|-------------|
| | i | | | | | | | | | | | |
| | ii | | | | | | | | | | | |
| | iii | | | | | | | | | | | |
| | iv | | | | | | | | | | | |
| | v | | | | | | | | | | | |
| NOTE ▶ Enter the total of v in 7 of Schedule DDT | | | | | | | | | | | | |