MINISTRY OF FINANCE

(**Department of Revenue**)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICAION

New Delhi, the 3rd May, 2025

No. 43/2025

G.S.R 287(E).— In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Fifteenth Amendment) Rules, 2025.

(2) They shall come into force with effect from the 1st day of April, 2025.

2. In the Income-tax Rules, 1962, in Appendix-II, for FORM ITR-2, the following FORM shall be substituted, namely:—

" FORM	ITR-2	**INDIAN INCOME TAX RETURN** **[For Individuals and HUFs not having income from profits and gains of business or profession]** **(Please see Rule 12 of the Income-tax Rules, 1962)** **(Please refer instructions)**	**Assessment Year** **2 0 2 5 - 2 6**

Part A-GEN **GENERAL**

PERSONAL INFORMATION			
(A1) First name	**(A2) Middle name**	**(A3) Last name**	**(A4) PAN**
(A6) Flat/Door/Block No.	**(A7) Name of Premises/Building/Village**		**(A5) Status (*Tick*) ☑** ☐ **Individual** ☐ **HUF**
(A8) Road/Street/Post Office	**(A14) Date of Birth/ Formation *(DD/MM/YYYY)***		
(A9) Area/locality	**(A15) Aadhaar Number (*12 digit*)**		
(A10) Town/City/District	**(A11) State**		**(A13) PIN code/ZIP code**
	(A12) Country		
(A16) Residential/Office Phone Number with STD code/ Mobile No. 1	**(A17) Mobile No. 2**		

FILING STATUS		
(A18) Email Address-1 (self)		**(A19) Email Address-2**
(A20)	**(a1i) Filed u/s *(Tick)*** *[Please see instruction]*	**☐139(1)-On or before due date, ☐139(4)-After due date, ☐139(5)-Revised Return, ☐92CD-Modified return, ☐119(2)(b)-After condonation of delay**
	(a1ii) Or filed in response to notice u/s	**☐ 139(9), ☐ 142(1), ☐ 148 , ☐ 153C**
(a2)	Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime ? (default is "No") ☐ **Yes** ☐ **No** **Note- For Opting out, option should be exercised along with the return of income filed u/s 139(1)**	

	(b)	**Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) ☐ Yes ☐ No** **If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]**	
	(bi)	**Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)**	**Amount (Rs) (If Yes)**
	(bii)	**Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)**	**Amount (Rs) (If Yes)**
	(biii)	**Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)**	**Amount (Rs) (If Yes)**
	(biv)	**Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)**	**(Tick) o Yes o No**

	(c)	**If Revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)**		/ /
	(d)	**If filed, in response to a notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such Notice/Order, or if filed u/s 92CD, enter date of Advance Pricing Agreement**	*(Unique Number)*	/ /

	(e)	**Residential Status in India (for individuals)** ***(Tick applicable option)***	**A. Resident**	☐ You were in India for 182 days or more during the previous year [section 6(1)(a)]
				☐ You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable] ☐ You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section (6)(1)(c)] ☐ You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section (6)(1)(c)]
			B. Resident but not Ordinarily Resident	☐ You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]
				☐ You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]
				☐ You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)]
				☐ You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]
			C. Non-resident	☐ You were a non-resident during the previous year. (i)Please specify the jurisdiction(s) of residence during the previous year -

S. No.	Jurisdiction(s) of residence	Taxpayer Identification Number(s)
1		
2		

(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -

Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)

		Residential Status in India (for HUF) *(Tick applicable option)*	D. ☐ **Resident** ☐ **Resident but not Ordinarily Resident** ☐ **Non-resident**
	(f)	**Do you want to claim the benefit under section 115H?** ***(applicable in case of resident)***	☐ **Yes** ☐ **No**
	(g)	**Are you governed by Portuguese Civil Code as per section 5A?** ***Tick)*** ☑ ☐ Yes ☐ No (If "YES" please fill Schedule 5A)	
	(h)	**Whether you are an / FPI? Yes/No If yes, please provide SEBI Regn. No**	
	(i)	**Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more)**	
		LEI Number	**Valid upto date**
	(j)	**Whether this return is being filed by a Representative Assessee?** ***(Tick)*** ☑ ☐ **Yes** ☐ **No If yes, please furnish following information -**	
		(1)	**Name of the Representative**
		(2)	**Capacity of the Representative** *(drop down to be provided)*
		(3)	**Address of the Representative**
		(4)	**Permanent Account Number (PAN)/ Aadhaar No. of the Representative**
	(k)	**Whether you were Director in a company at any time during the previous year?** ***(Tick)*** ☑ ☐ **Yes** ☐ **No** **If yes, please furnish following information -**	

Name of Company	Type of company	PAN	Whether its shares are listed or unlisted	Director Identification Number (DIN)
	(Drop down to be provided)			

(l) **Whether you have held unlisted equity shares at any time during the previous year?** ***(Tick)*** ☑ ☐ **Yes** ☐ **No**
If yes, please furnish following information in respect of equity shares

Name of company	Type of Company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance	
	(Drop down to be provided)		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
1a	1b	2	3	4	5	6	7	8	9	10	11	12	13

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S	**Details of Income from Salary**		
SALARIES	**Name of Employer**	**Nature of employer** ***(Tick)*** ☑ *(drop down to be provided)*	**TAN of Employer** *(mandatory if tax is deducted)*
	Address of employer	**Town/City**	**State** / **PIN code/ ZIP code**

1	**Gross Salary (1a + 1b + 1c + 1d + 1e + 1f)**		**1**	
a	**Salary as per section 17(1)** *(drop down to be provided)*	**1a**		
b	**Value of perquisites as per section 17(2)** *(drop down to be provided)*	**1b**		

		c	**Profit in lieu of salary as per section 17(3)** *(drop down to be provided)*	1c		
		d	**Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu)**	1d		
		e	**Income from retirement benefit account maintained in a country "other than notified country u/s 89A"**	1e		
		f	**Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year.**	1f		
		(Add multiple rows for Gross Salary in case of more than one employer)				
	2	**Total Gross Salary** *(from all employers)*			2	
	3	**Less allowances to the extent exempt u/s 10** *(drop down to be provided in e-filing utility) (please refer instructions)* **(Note: Ensure that it is included in Total Gross salary in (2) above)**			3	
	3(a)	**Less: Income claimed for relief from taxation u/s 89A**			3a	
	4	**Net Salary (2 – 3 – 3a)**			4	
	5	**Deduction u/s 16 (5a + 5b + 5c)**			5	
		a	**Standard deduction u/s 16(ia)**	5a		
		b	**Entertainment allowance u/s 16(ii)**	5b		
		c	**Professional tax u/s 16(iii)**	5c		
	6	**Income chargeable under the head 'Salaries' (4 - 5)**			6	

Schedule HP	**Details Of Income From House Property** *(Please Refer Instructions) (Drop down to be provided indicating ownership of property)*				
1	**Address of property 1**	**Town/ City**	**State**	**Country**	**PIN Code/ ZIP Code**

Is the property co-owned? ☐ **Yes** ☐ **No (if "YES" please enter following details)**

Your percentage of share in the property (%) ☐

	Name of Co-owner(s)	**PAN/Aadhaar No. of Co-owner(s)**	**Percentage Share in Property**
I			
II			

***[Tick* ☑ the applicable option]**	**Name(s) of Tenant(s) (if let out)**	**PAN/ Aadhaar No. of Tenant(s) (Please see note)**	**PAN/TAN/ Aadhaar No. of Tenant(s)** (if TDS credit is claimed)
☐ **Let out** ☐ **Self-occupied** ☐ **Deemed let out**	I		
	II		

a	**Gross rent received or receivable or lettable value**			1a	
b	**The amount of rent which cannot be realized**	1b			
c	**Tax paid to local authorities**	1c			
d	**Total (1b + 1c)**	1d			
e	**Annual value (1a – 1d)** *(nil if self -occupied etc. as per section 23(2)of the Act)*			1e	
f	**Annual value of the property owned (own percentage share x 1e)**			1f	
g	**30% of 1f**	1g			
h	**Interest payable on borrowed capital (Details are to be filled in the drop down to be provided in e-filing utility)**	1h			
i	**Total (1g + 1h)**			1i	
j	**Arrears/Unrealized rent received during the year less 30%**			1j	
k	**Income from house property 1 (1f – 1i + 1j)**			1k	
	(fill up details separately for each property)				

HOUSE PROPERTY 2	**Pass through income/loss if any ***	2	
3	**Income under the head "Income from House Property" (Σ1k + 2)** *(if negative take the figure to 2i of schedule CYLA)*	3	

NOTE ► *Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head.*

NOTE ►	*Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.* *Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.*

Schedule CG					**Capital Gains**			
CAPITAL GAINS	**A**	**Short-term Capital Gains (STCG)** *(Sub-items 3 and 4 are not applicable for residents)*						
	Short-term Capital Gains	**1**	**From sale of land or building or both** *(fill up details separately for each property)*					
			Date of purchase/ acquisition DD/MM/YYYY **Date of sale/transfer DD/MM/YYYY**					
			a	**i**	**Full value of consideration received/receivable**	**ai**		
				ii	**Value of property as per stamp valuation authority**	**aii**		
				iii	**Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]**	**aiii**		
			b	**Deductions under section 48**				
				i	**Cost of acquisition without indexation**	**bi**		
				ii	**Cost of Improvement without indexation**	**bii**		
				iii	**Expenditure wholly and exclusively in connection with transfer**	**biii**		
				iv	**Total (bi + bii + biii)**	**biv**		
			c	**Balance (aiii – biv)**		**1c**		
			d	**Deduction under section 54B** *(Specify details in item D below)*		**1d**		
			e	**Short-term Capital Gains on Immovable property (1c - 1d)**			**A1e**	
			f	**In case of transfer of immovable property, please furnish the following details (see note)**				

S. No.	**Name of buyer(s)**	**PAN/ Aadhaar No. of buyer(s)**	**Percentage share**	**Amount**	**Address of property, country code, ZIP code**	**Pin code**	**State**

NOTE ►	**Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents** **In case of more than one buyer, please indicate the respective percentage share and amount.**

2	**From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII) (where A3 is not applicable)**			**Where transfer was before 23rd July 2024**	**Where transfer was on or after 23rd July 2024**		
	a	**Full value of consideration**	**2a**				
	b	**Deductions under section 48**					
		i Cost of acquisition without indexation	**bi**				
		ii Cost of Improvement without indexation	**bii**				
		iii Expenditure wholly and exclusively in connection with transfer	**biii**				
		iv Total (i + ii + iii)	**biv**				
	c	**Balance (2a – biv)**	**2c**				
	d	**Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)**	**2d**				
	e	**Short-term capital gain on equity share or equity oriented MF (STT paid) (2c +2d)**		**2ei**	**2eii**	**A2e**	
3	**For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)**						
	a	**STCG on transactions covered u/s 111A (A3ai + A3aii)**				**A3a**	

			i.	Where the transfer was before 23rd July 2024		A3ai	
			ii.	Where the transfer was on or after 23rd July 2024		A3aii	
		b		STCG from sale of shares not covered in sl. no 3a or sale of debentures		A3b	
	4	For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD					
		a	i	In case securities sold include shares of a company other than quoted shares, enter the following details			
				a Full value of consideration received/receivable in respect of unquoted shares	ia		
				b Fair market value of unquoted shares determined in the prescribed manner	ib		
				c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
			ii	Full value of consideration in respect of securities other than unquoted shares	Aii		
			iii	Total (ic + ii)	aiii		
		b	Deductions under section 48				
			i	Cost of acquisition without indexation	bi		
			ii	Cost of improvement without indexation	bii		
			iii	Expenditure wholly and exclusively in connection with transfer	biii		
			iv	Total (i + ii + iii)	biv		
		c	Balance (4aiii – biv)		4c		
		d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)		4d		
		e	Short-term capital gain on sale of securities by an FII (other than those at A2) (4c +4d)			A4e	
	5	From sale of assets other than at A1 or A2 or A3 or A4 above					
		a	i	In case assets sold include shares of a company other than quoted shares, enter the following details			
				a Full value of consideration received/receivable in respect of unquoted shares	ia		
				b Fair market value of unquoted shares determined in the prescribed manner	ib		
				c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
			ii	Full value of consideration in respect of assets other than unquoted shares	aii		
			iii	Total (ic + ii)	aiii		
		b	Deductions under section 48				
			i	Cost of acquisition without indexation	bi		
			ii	Cost of Improvement without indexation	bii		
			iii	Expenditure wholly and exclusively in connection with transfer	biii		
			iv	Total (i + ii + iii)	biv		
		c	Balance (5aiii – biv)		5c		
		d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		5d		
		e	STCG on assets other than at A1 or A2 or A3 or A4 above (5c + 5d)			A5e	
	6	Amount deemed to be short term capital gains					

a	**Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?** ☐ **Yes** ☐ **No** ☐ **Not applicable. If yes, then provide the details below**	

Sl. No.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)
			Previous year in which asset acquired/constructed	Amount utilised out of Capital Gains account	
i	2022-23	54B			
ii	2023-24	54B			

b	**Amount deemed to be short term capital gains, other than at 'a'**			
	Total amount deemed to be short term capital gains (aXi + aXii + b)		A6	
7	**Pass Through Income/ Loss in the nature of Short Term Capital Gain,** ***(Fill up schedule PTI) (A7ai + A7aii + A7b + A7c)***		A7	

ai	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15%	A7a	
aii	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 20%	A7aii	
b	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%	A7b	
c	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates	A7c	

8 **Amount of STCG included in A1 – A7 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA**

Sl. No.	Amount of income	Item No. A1 to A7 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

a	**Total amount of STCG claimed as not chargeable to tax in India as per DTAA**	A8a	
b	**Total amount of STCG claimed as chargeable to tax at special rates in India as per DTAA**	A8b	
A(A)	**Capital Loss on buy back of shares on or after 01st October 2024 [Short Term 20% or 30% or applicable rate]** **(can be claimed only if respective Dividend income u/s 2(22)(f) is offered)**	A(A)	
9	**Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6 + A7 - A8a + A(A))**	A9	

Long-term Capital Gains

B **Long-term capital gain (LTCG)** *(Sub-items, 5 , 6, 7 & 8 are not applicable for residents)*

1 **From sale of land or building or both** *(fill up details separately for each property from a to f)*

Date of purchase/ acquisition DD/MM/YYYY **Date of sale/transfer DD/MM/YYYY**

a	i	Full value of consideration received/receivable	ai	
	ii	Value of property as per stamp valuation authority	aii	
	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	aiii	
b		Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	iia	Cost of acquisition with indexation (Applicable only for: (A) transfers before 23rd July 2024, or (B) Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before and transfer is on or after 23rd July 2024)	biia	

				iib	**Total cost of improvement**			
					(a) Cost of improvement without indexation	**biib(a)**		
					(b) Year of Improvement			
					(c) Cost of Improvement with indexation **(b & c applicable only for:** **(A) transfers before 23rd July 2024, or** **(B) Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before and transfer is on or after 23rd July 2024)**	**biib(c)**		
					Add row			
				iii	**Expenditure wholly and exclusively in connection with transfer**	**biii**		
				iv	**Total (where transfer is before 23rd July 2024 biia + Σbiib(c) + biii;** **where transfer is on or after 23rd July 2024 bi + Σbiib(a) + biii)**	**biv**		
				iva	**Total (only for the purpose of computing eiB) (biia + Σbiib(c) + biii)** **(Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before and transfer is on or after 23rd July 2024)**	**biva**		
			c	**Balance (aiii – biv)**		**1c**		
			ca	**Balance (aiii- biva)** **(Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before and transfer is on or after 23rd July 2024)** **(only for the purpose of computing eiB)** **(In case of negative, to be considered as nil)**		**1ca**		
			d	**Deduction under section 54/54B/54EC/54F** *(Specify details in item D below)*		**1d**		
			e	**Long-term Capital Gains on Immovable property (1c - 1d)**			**B1e**	
			ea	**Long-term Capital Gains on Immovable property (1ca – 1d)** **(Applicable for Residents for computational purposes under second proviso to section 112(1)(a) where acquisition is before and transfer is on or after 23rd July 2024)** **(only for the purpose of computing eiB)** **(In case of negative, to be considered as nil)**			**B1ea**	
			ei	**Where acquisition is before 23rd July 2024 and transfer is on or after 23rd July 2024 (for residents only)** **A. Tax as per section 112(1)(a)(ii)(B) (1e*12.5%)** **B. Tax for the purposes of second proviso to section 112(1)(a) (1ea*20%)** **(Note : Tax computed at (ei) is for determining 'excess amount to be ignored in e(ii)')**			**B1ei(A)** **B1ei(B)**	
			eii	**Excess amount, if any, that is required to be ignored as per second proviso to section 112(1)(a) (for residents only) [B1ei(A)- B1ei(B)]**			**B1eii**	
			f	**In case of transfer of immovable property, please furnish the following details (see note)**				

S.No.	Name of buyer(s)	PAN/ Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, country code, ZIP code	Pin code	State

NOTE ►	**Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.** **In case of more than one buyer, please indicate the respective percentage share and amount.**

g	**Total Long-term Capital Gains on Immovable property (ΣB1e) where transfer was:**		
	(a) Before 23rd July 2024 (sum of capital gains on all properties transferred before 23rd July 2024)	**B1ga**	
	(b) On or after 23rd July 2024 (sum of capital gains on all properties transferred on or after 23rd July 2024)	**B1gb**	
	(c) Total excess tax to be ignored (ΣB1eii)	**B1gc**	

		2	For residents, from sale of unlisted bonds or unlisted debenture (other than capital indexed bonds issued by Government) (applicable only where transfer was before 23rd July 2024)					
			a	Full value of consideration		2a		
			b	Deductions under section 48				
				i	Cost of acquisition without indexation	bi		
				ii	Cost of improvement without indexation	bii		
				iii	Expenditure wholly and exclusively in connection with transfer	biii		
				iv	Total (bi + bii +biii)	biv		
			c	Balance (2a – biv)		2c		
			d	Deduction under sections 54F *(Specify details in item D below)*		2d		
			e	LTCG on bonds or debenture (2c – 2d)			B2e	

	3i		From sale of, listed securities (other than a unit) or zero coupon bonds as per Section 112(1)			Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)	
		a	Full value of consideration		3a			
		b	Deductions under section 48					
			i	Cost of acquisition with indexation	bi			
			ia	Cost of acquisition without indexation (where transfer was before 23rd July 2024, applicable only for the purpose of computing excess tax to be ignored as per proviso to 112(1))	bia			
			ii	Cost of improvement with indexation	bii			
			iia	Cost of improvement without indexation (where transfer was before 23rd July 2024, applicable only for the purpose of computing excess tax to be ignored as per proviso to 112(1))	biia			
			iii	Expenditure wholly and exclusively in connection with transfer	biii			
			iv	Total (where transfer was before 23rd July 2024, bi + bii +biii) (where transfer was on or after 23rd July 2024, bia +biia +biii)	biv			
			iva	Total (bia + biia + biii) (for the purpose of computing excess as per proviso section 112(1)) (applicable where transfer was before 23rd July 2024)	biva			
		c	Balance (3a – 3biv)		3c			
		ca	Balance (3a – 3biva) (for the purpose of computing excess tax as per proviso to section 112(1)) (applicable where transfer was before 23rd July 2024)		3ca			
		d	Deduction under sections 54F *(Specify details in item D below)*		3d			
		e	Long-term Capital Gains on assets at B3 above where transfer was (3c – 3d) i. Before 23rd July 2024 ii. On or After 23rd July 2024				B3(i)e B3(i)ei B3(i)eii	
		ea	Long-term Capital Gains on assets at B3 above where transfer was before 23rd July 2024 (3ca – 3d) (for the purpose of computing excess tax as per proviso to section 112(1))				B3(i)ea	
		f	Tax as per 112(1)(a)(ii)(A) or 112(1)(c)(ii)(A) [LTCG at 20 % with indexation] [B3(ei)*20%] (applicable where transfer was before 23rd July, 2024)				B3(i)f	
		g	Tax as per 1st Proviso to section 112(1) [LTCG at 10 % without indexation] [B3(ea)*10%] (applicable where transfer was before 23rd July, 2024)				B3(i)g	
		h	Excess amount that is required to be ignored as per 1st proviso to section 112(1) [B3(f) – B3(g)] (applicable where transfer was before 23rd July 2024)				B3(i)h	
	3ii	From sale of GDR of an Indian company referred in sec. 115ACA (applicable only for resident individuals)				Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)	
		a	Full value of consideration		3a			
		b	Deductions under section 48		b			

				i	Cost of acquisition without indexation	bi			
				ii	Cost of improvement without indexation	bii			
				iii	Expenditure wholly and exclusively in connection with transfer	biii			
				iv	Total (bi + bii +biii)	biv			
			c	Balance (3a – biv)		3c			
			d	Deduction under sections 54F *(Specify details in item D below)*		3d			
			e	Long-term Capital Gains on assets at B3 above where transfer was (3c – 3d) i. Before 23rd July 2024 ii. On or After 23rd July 2024				B3(ii)e B3(ii)ei B3(ii)eii	
		4	From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A						
			A	LTCG u/s 112A (column 14(iii) of Schedule 112A)		4a			
				i. Sum of column 14 where transfer was before 23rd July 2024		4ai			
				ii. Sum of column 14 where transfer was on or after 23rd July 2024		4aii			
			B	Deduction under sections 54F *(Specify details in item D below)* where transfer was i. Before 23rd July 2024 ii. On or after 23rd July 2024		4b 4bi 4bii			
			C	Long-term Capital Gains on sale of capital assets at B4 above where transfer was (4a – 4b) i. Before 23rd July 2024 ii. On or after 23rd July 2024				B4c B4ci B4cii	
		5	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)						
			A	LTCG computed without indexation benefit where transfer was i. Before 23rd July 2024 – Listed Debentures ii. Before 23rd July 2024 – other than Listed Debentures iii. On or after 23rd July 2024 (Only unlisted Shares or Listed debentures)		5a 5ai 5aii 5aiii			
			B	Deduction under sections 54F *(Specify details in item D below)* where transfer was i. Before 23rd July 2024 – Listed Debentures ii. Before 23rd July 2024 – other than Listed Debentures iii. On or after 23rd July 2024 (Only unlisted Shares or Listed debentures)		5b 5bi 5bii 5biii			
			C	LTCG on share or debenture (5a-5b) i. where transfer was before 23rd July 2024 – Listed Debentures ii. where transfer was before 23rd July 2024 – other than Listed Debentures iii. where transfer was on or after 23rd July 2024 (Only unlisted Shares or Listed Debentures)				B5c B5ci B5cii B5ciii	
		6	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up) Note: For serial number (iii), break up of income based on date of transfer is not required.				Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)	
			a	i	In case securities sold include shares of a company other than quoted shares, enter the following details				
					a Full value of consideration received/receivable in respect of unquoted shares	ia			
					b Fair market value of unquoted shares determined in the prescribed manner	ib			
					c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic			
				ii	Full value of consideration in respect of securities other than unquoted shares	aii			
				iii	Total (ic + ii)	aiii			
			b	Deductions under section 48					
				i	Cost of acquisition without indexation	bi			
				ii	Cost of improvement without indexation	bii			
				iii	Expenditure wholly and exclusively in connection with transfer	biii			

				iv	Total (bi + bii +biii)	biv		
			c	Balance(6aiii – biv)		6c		
			d	Deduction under sections /54F *(Specify details in item D below)*		6d		
			e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d) (i) Where transfer was before 23rd July 2024 [applicable for 6(i) & 6(ii)] (ii) Where transfer was on or after 23rd July 2024 [applicable for 6(i) & 6(ii)] (iii) from sale of securities by FII as referred to in sec. 115AD			B6e B6ei B6eii B6eiii	
		7	For FII/ FPI (NON-RESIDENTS) - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A read with section 115AD					
			a	LTCG u/s 112A (column 14(iii) of Schedule 115AD(1)(b)(iii) proviso) (7ai + 7aii)		7a		
				i. Sum of column 14 where transfer was before 23rd July 2024 -		7ai		
				ii. Sum of column 14 where transfer was on or after 23rd July 2024		7aii		
			b	Deduction under section 54F *(Specify details in item D below)* i. Before 23rd July 2024 ii. On or after 23rd July 2024		7b 7bi 7bii		
			c	Long-term Capital Gains on sale of capital assets at B7 above where transfer was (7a – 7b) i. Before 23rd July 2024 ii. On or after 23rd July 2024			B7c B7ci B7cii	
		8	From sale of foreign exchange asset by NON-RESIDENT INDIAN *(If opted under chapter XII-A)*					
			a	LTCG on sale of foreign exchange asset (as per section 115F) where transfer was(computed without indexation)		8a		
				i. Before 23rd July 2024		8ai		
				ii. On or After 23rd July 2024		8aii		
			b	Less deduction under section 115F *(Specify details in item D below)*		8b		
				i. Before 23rd July 2024		8bi		
				ii. On or After 23rd July 2024		8bii		
			c	Balance LTCG on sale of foreign exchange asset where transfer was (8a – 8b)			B8c	
				i. Before 23rd July 2024			B8ci	
				ii. On or After 23rd July 2024			B8cii	
		9	From sale of assets where B1 to B8 above are not applicable			Where transfer was before 23rd July 2024 (i)	Where transfer was on or after 23rd July 2024 (ii)	
			A	i	In case assets sold include shares of a company other than quoted shares, enter the following details			
					a Full value of consideration received/receivable in respect of unquoted shares	ia		
					b Fair market value of unquoted shares determined in the prescribed manner	ib		
					c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
				ii	Full value of consideration in respect of assets other than unquoted shares	aii		
				iii	Total (ic + ii)	aiii		
			B	Deductions under section 48				
				i	Cost of acquisition with indexation <u>for transfer before 23rd July 2024 and without indexation for transfer on or after 23rd July 2024</u>	bi		

	ii	Cost of improvement with indexation for transfer before 23rd July 2024 and without indexation for transfer on or after 23rd July 2024	bii				
	iii	Expenditure wholly and exclusively in connection with transfer	biii				
	iv	Total (bi + bii +biii)	biv				
C		Balance (9aiii – biv)	9c				
D		Deduction under sections 54F *(Specify details in item D below)*	9d	i.	ii.		
E		Long-term Capital Gains on assets at B9 above where transfer was (9c – 9d) (i) Before 23rd July 2024 (ii) On or after 23rd July 2024	B9e B9ei B9eii	i.	ii.		

10 Amount deemed to be long-term capital gains

A Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?
☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below

Yes ; No ; Not applicable. (If yes, then provide the details below)

Sl. No.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)	Whether date of limitation / withdrawal was before 23rd July 2024
			Previous year in which asset acquired/ constructed	Amount utilised out of Capital Gains account		
i	2021-22	54/54F				
ii	2022-23	54/54B/54F				
iii	2023-24	54/54B/ 54F				

B	Amount deemed to be long-term capital gains, other than at 'a'. (i + ii)	b.	
	bi. Where deemed capital gain arose before 23rd July 2024	bi.	
	bii. Where deemed capital gain arose on or after 23rd July 2024	bii.	
	Total amount deemed to be long-term capital gains (aXi + aXii + aXiii + b) i. Where deemed capital gain arose before 23rd July 2024 ii. Where deemed capital gain arose on or after 23rd July 2024	B10 B10i B10ii	

11	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B11a1+ B11a2 + B11b)	B11	
a1i.	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% u/s 112A	B11 a1i	
a1ii	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% u/s 112A	B11a1(ii)	
a2i	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% under sections other than u/s 112A	B11 a2(I)	
a2 (ii)	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% other than u/s 112A	B11a2(ii)	
b	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 20%	B11b	

12 Amount of LTCG included in B1- B11 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA

Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(Enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

a	Total amount of LTCG claimed as not chargeable to tax as per DTAA	B12a	
b	Total amount of LTCG claimed as chargeable to tax at special rates as per DTAA	B12b	

B(A)	**Capital Loss on buy back of shares on or after 01st October 2024 [Long term 12.5% or 10% for transactions covered u/s 115AD for Non-residents] (can be claimed only if respective Dividend income u/s 2(22)(f) is offered)**	B(A)	
13	**Total long term capital gain chargeable under I.T. Act** (B1e+B2e+B3ie+B3iie+B4c+B5c+B6e+B7c+B8c+ B9e+B10 + B11 - B12a+B(A))	B13	
C1	**Sum of Capital Gain Incomes (11ii +11iii + 11iv +11v + 11vi + 11vii + 11viii + 11ix +11x of table E below)**	C1	
C2	**Income from transfer of Virtual Digital Assets (Col. 7 of Schedule VDA)**	C2	
C3	**Income chargeable under the head "CAPITAL GAINS" (C1 + C2)**	C3	

D	**Information about deduction claimed against Capital Gains**				
1	**In case of deduction u/s 54/54B/54EC/54F/115F give following details**				
a	Deduction claimed u/s 54				
i	**Date of transfer of original asset**		**ai**	*dd/mm/yyyy*	
ii	**Cost of new residential house**		**aii**		
iii	**Date of purchase/construction of new residential house**		**aiii**	*dd/mm/yyyy*	
iv	**Amount deposited in Capital Gains Accounts Scheme before due date**		**aiv**		
	(iva) Date of deposit	**(ivb) Account number**		**(ivc) IFS code**	
	dd/mm/yyyy				
v	**Amount of deduction claimed**		**av**		
b	Deduction claimed u/s 54B				
i	**Date of transfer of original asset**		**bi**	*dd/mm/yyyy*	
ii	**Cost of new agricultural land**		**bii**		
iii	**Date of purchase of new agricultural land**		**biii**	*dd/mm/yyyy*	
iv	**Amount deposited in Capital Gains Accounts Scheme before due date**		**biv**		
	(iva) Date of deposit	**(ivb) Account number**		**(ivc) IFS code**	
	dd/mm/yyyy				
v	**Amount of deduction claimed**		**bv**		
c	Deduction claimed u/s 54EC				
i	**Date of transfer of original asset**		**ci**	*dd/mm/yyyy*	
ii	**Amount invested in specified/notified bonds** *(Not exceeding fifty lakh rupees)*		**cii**		
iii	**Date of investment**		**ciii**	*dd/mm/yyyy*	
iv	**Amount of deduction claimed**		**civ**		
d	Deduction claimed u/s 54F				
i	**Date of transfer of original asset**		**di**	*dd/mm/yyyy*	
ii	**Cost of new residential house**		**dii**		
iii	**Date of purchase/construction of new residential house**		**diii**	*dd/mm/yyyy*	
iv	**Amount deposited in Capital Gains Accounts Scheme before due date**		**div**		
	(iva) Date of deposit	**(ivb) Account number**		**(ivc) IFS code**	
	dd/mm/yyyy				
v	**Amount of deduction claimed**		**dv**		
e	Deduction claimed u/s 115F (for Non-Resident Indians)				
i	**Date of transfer of original foreign exchange asset**		**e i**	*dd/mm/yyyy*	
ii	**Amount invested in new specified asset or savings certificate**		**e ii**		
iii	**Date of investment**		**e iii**	*dd/mm/yyyy*	
iv	**Amount of deduction claimed**		**e iv**		
f	**Total deduction claimed (1a + 1b + 1c + 1d + 1e)**		**f**		

E **Set-off of current year capital losses with current year capital gains** *(excluding amounts included in A8a & B12a which is not chargeable under DTAA)*

Sl.	Type of Capital Gain		Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss					Long term capital loss				Current year's capital gains remaining after set off
				15%	20%	30%	applicable rate	DTAA rates	10%	12.50 %	20%	DTAA rates	(11=1-2-3-4-5-6-7-8-9-10)
			1	2	3	4	5	6	7	8	9	10	11
i	Capital Loss to be set off (Fill this row only if computed figure is negative)			*(A2ei* + A3ai*+ A7ai*)*	*(A2eii* + A3aii*+A7aii*+A(A))*	*(A4e*+ A7b* + A(A))*	*(A1e*+A3b*+A5e*+ A6* + A7c* + A(A))*	*A8b*	*B3(ii)ei*+ B4ci* + B5cii* + B6ei* + B6eiii* + B7ci* + B8ci* + B11a1(i)*+ B11a2(i)* + B(A))*	*(B1gb*+ B3(i)eii*+ B3(ii)eii*+ B4cii* + B5ciii* +B6eii* + B7cii* +B8cii*+ B9eii* + B10ii* + B11a1(ii)*+ B11a2(ii)* + B(A))*	*(B1ga*+ (B3(i)ei*+ B2e* + B5ci* + B9ei* + B10i* + B11b*)*	*B12b*	
ii	Short term capital gain	15%	*(A2ei*+ A3ai* + A7ai*)*										
iii		20%	*(A2eii* + A3aii*+A7aii* + A(A))*										
iv		30%	*(A4e* + A7b* + A(A))*										
v		applicable rate	*(A1e*+A3b*+ A5e*+A6* + A7c* + A(A))*										
vi		DTAA rates	*A8b*										

vii		10%	(B3(ii)ei*+ B4ci* + B5cii*+ B6ei* + B6eiii* + B7ci*+ B8ci* + B11a1(i)*+ B11a2(i)* + B(A))										
viii	Long term capital gain	12.50 %	(B1gb*+B3 (i)eii*+ B3(ii)eii*+ B4cii*+ B5ciii* + B6eii* + B7cii* + B8cii*+ B9eii*+ B10ii*+ B11a1(ii)* + B11a2(ii)* + B(A))										
ix		20%	(B1ga*+B2 e*+ B3(i)ei*+ B5ci*+ B9ei*+ B10i*+ B11b*)										
x		DTAA rates	B12b										
xi	Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x)												
xii	Loss remaining after set off (i – xi)												
Note- The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A7) is after setoff with similar securities and as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.													
Note- The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) is after setoff with similar securities and as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.													

F Information about accrual/receipt of capital gain

	Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1	Short-term capital gains taxable at the rate of 15% *Enter value from item 3iiia of schedule BFLA, if any.*					
2	Short-term capital gains taxable at the rate of 20% *Enter value from item 3iiib of schedule BFLA, if any.*					
3	Short-term capital gains taxable at the rate of 30% *Enter value from item 3iv of schedule BFLA, if any.*					
4	Short-term capital gains taxable at applicable rates *Enter value from item 3v of schedule BFLA, if any.*					
5	Short-term capital gains taxable at DTAA rates *Enter value from item 3vi of schedule BFLA, if any.*					
6	Long- term capital gains taxable at the rate of 10% *Enter value from item 3viia of schedule BFLA, if any.*					
7	Long- term capital gains taxable at the rate of 12.5% *Enter value from item 3viib of schedule BFLA, if any.*					
8	Long- term capital gains taxable at the rate of 20% *Enter value from item 3viii of schedule BFLA, if any.*					

		9	**Long- term capital gains taxable at the rate DTAA rates** ***Enter value from item 3ix of schedule BFLA, if any.***					
		10	**Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30%** ***Enter value from item 16 of schedule SI, if any***					
	NOTE ►		*Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head*					

Schedule 112A	**From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A**													
Sl. No.	**Share/ Unit Acquired (On or before / after 31st Jan 2018)**	**Share / Unit transferred (Before / on or After 23rd July 2024)**	**ISIN Code**	**Name of the Share/ Unit**	**No. of Shares/ Units**	**Sale-price per Share/ Unit**	**Full Value of Consideration** -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31st January 2018 - Please enter Full Value of Consideration	**Cost of acquisition without indexation Higher of 8 and 9**	**Cost of acquisition**	**If the long-term capital asset was acquired before 01.02.2018, - Lower of 6 and 11**	**Fair Market Value per share/unit as on 31st January, 2018**	**Total Fair Market Value of capital asset as per section 55(2)(ac)- (4*10)**	**Expenditure wholly and exclusively in connection with transfer**	**Total deductions (7+12)**	**Balance (6-13) Item 4 (a) of LTCG Schedule of ITR 2**
(Col 1)	**(Col 1a)**	**(Col 1b)**	**(Col 2)**	**(Col 3)**	**(Col 4)**	**(Col 5)**	**(Col 6)**	**(Col 7)**	**(Col 8)**	**(Col 9)**	**(Col 10)**	**(Col 11)**	**(Col 12)**	**(Col 13)**	**(Col 14)**
1															
2															
3															
4															
Add Rows															
(i)	**Total of Col 14 where transfer was before 23rd July 2024**														
(ii)	**Total of Col 14 where transfer was on or after 23rd July 2024**														
(iii)	**Total of LTCG u/s 112A**														

115AD(1)(b)(iii) proviso	**For NON-RESIDENTS - From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A rws 115AD(1)(b)(iii) proviso**														
Sl. No.	**Share/ Unit Acquired (On or before / after 31st January 2018)**	**Share / Unit transferred (Before/on or after 23rd July 2024)**	**ISIN Code**	**Name of the Share/ Unit**	**No. of Shares/ Units**	**Sale-price per Share/ Unit**	**Full Value of Consideration** -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) -If shares are Acquired after 31st January 2018 - Please enter Full Value of Consideration	**Cost of acquisition without indexation Higher of 8 and 9**	**Cost of acquisition**	**If the long-term capital asset was acquired before 01.02.2018, Lower of 6 and 11**	**Fair Market Value per share/ unit as on 31st January,2018**	**Total Fair Market Value of capital asset as per section 55(2)(ac) - (4*10)**	**Expenditure wholly and exclusively in connection with transfer**	**Total deductions (7+12)**	**Balance (6-13) Item 7 (a) of LTCG Schedule of ITR 2**
(Col 1)	**(Col 1a)**	**(Col 1b)**	**(Col 2)**	**(Col 3)**	**(Col 4)**	**(Col 5)**	**(Col 6)**	**(Col 7)**	**(Col 8)**	**(Col 9)**	**(Col 10)**	**(Col 11)**	**(Col 12)**	**(Col 13)**	**(Col 14)**
1															
2															
3															
4															
	Add Rows														
(i) **(ii)** **(ii)**	**Total of Col 14 where transfer was before 23rd July 2024** **Total of Col 14 where transfer was on or after 23rd July 2024** **Total of LTCG u/s 112A rws 115AD(1)(b)(iii) proviso**														

Schedule VDA	**Income from transfer of Virtual Digital Assets (Note: Details of every transaction are to be filled, wherein every 'transfer' is a transaction)**					
Sl. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Capital Gain)	Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)

Add Rows					
	Total (Sum of all Positive Incomes of Capital Gain in Col. 7)				(Item No. C2 of Schedule CG)

Schedule OS				**Income from Other Sources**					
OTHER SOURCES	**1**	**Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)**					**1**		
		a		**Dividends, Gross (ai+aii+aiii)**			**1a**		
			i	**Dividend income other than (ii) and (iii)**	**ai**				
			ii	**Dividend income u/s 2(22)(e)**	**aii**				
			iii	**Dividend income u/s 2(22)(f)**	**aiii**				
		b		**Interest, Gross (bi + bii + biii + biv+ bv + bvi + bvii + bviii + bix)**			**1b**		
			i	**From Savings Bank**	**bi**				
			ii	**From Deposits (Bank/ Post Office/ Co-operative) Society/)**	**bii**				
			iii	**From Income-tax Refund**	**biii**				
			iv	**In the nature of Pass through income/ loss**	**biv**				
			v	**Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)**	**bv**				
			vi	**Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(11)**	**bvi**				
			vii	**Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)**	**bvii**				
			viii	**Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)**	**bviii**				
			ix	**Others**	**bix**				
		c		**Rental income from machinery, plants, buildings, etc., Gross**			**1c**		
		d		**Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)**			**1d**		
			i	**Aggregate value of sum of money received without consideration**	**di**				
			ii	**In case immovable property is received without consideration, stamp duty value of property**	**dii**				
			iii	**In case immovable property is received for inadequate consideration stamp duty value of property in excess of such consideration**	**diii**				
			iv	**In case any other property is received without consideration, fair market value of property**	**div**				
			v	**In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration**	**dv**				
		e		**Any other income** *(please specify nature)*			**1e**		

		Sl. No.	**Nature**		**Amount**	
		1	**Family Pension**			
		2	**Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu)**			
		3	**Income from retirement benefit account maintained in a country "other than notified country u/s 89A"**			
		4	**Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year.**			
		5	**Any specified sum received by a unit holder from a business trust during the previous year referred to in section 56(2)(xii)**			
		6	**Any sum received, including the amount allocated by way of bonus, at any time during a previous year, under a life insurance policy referred to in section 56(2)(xiii)**			
			Rows can be added as required			
	2	**Income chargeable at special rates (2ai+2aii+ 2b+ 2c+ 2d + 2e +2f elements related to Sl. No.1)**		**2**		
		ai	**Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB**	**2ai**		
		aii	**Income by way of winnings from online games chargeable u/s 115BBJ**	**2aii**		
		b	**Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)**	**2b**		

i	**Cash credits u/s 68**	**bi**			
ii	**Unexplained investments u/s 69**	**bii**			
iii	**Unexplained money etc. u/s 69A**	**biii**			
iv	**Undisclosed investments etc. u/s 69B**	**biv**			
v	**Unexplained expenditure etc. u/s 69C**	**bv**			
vi	**Amount borrowed or repaid on hundi u/s 69D**	**bvi**			

c	**Accumulated balance of recognised provident fund taxable u/s 111**			**2c**	
S.No.	**Assessment Year**	**Income benefit**	**Tax benefit**		
(i)	**(ii)**	**(iii)**	**(iv)**		
d	**Any other income chargeable at special rate** *(total of di to dxx)*			**2d**	

i	**Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A)**	**di**	
ia	**Dividend received by non-resident (not being company) or foreign company from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA, chargeable under proviso to section 115A(1)(a)(A)**	**dia**	
ii	**Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)**	**dii**	
iii	**Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)**	**diii**	

			iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	div	
			v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	dv	
			vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	dvi	
			vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	dvii	
			viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dviii	
			ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	dix	
			x	Income by way of Dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dx	
			xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	dxi	
			xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxii	
			xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)	dxiii	
			xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiv	
			xv	Donations in certain cases chargeable u/s 115BBC	dxv	
			xvi	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%	dxvi	
			xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvii	
			xviii	Income by way of transfer of carbon credits - chargeable u/s 115BBG	dxviii	
			xix	Investment Income of a Non-Resident Indian - chargeable u/s 115E	d xix	
			xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxx	
		e	Pass through income in the nature of income from other sources claimed as chargeable at special rates *(drop down to be provided)*		2e	
		f	Amount included in 1 and 2 above, which is claimed as chargeable at special rates in India as per DTAA *(total of column (2) of table below)*		2f	

Sl. No.	Amount of income	Item No.1 ai, 1aiii, 1b to 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty *(enter NIL, if not chargeable)*	Whether TRC obtained *(Y/N)*	Section of I.T. Act	Rate as per I.T. Act	Applicable rate *[lower of (6) or (9)]*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									

			II								

	3	**Deductions under section 57** *(other than those relating to income chargeable at special rates under 2a, 2b & 2d)*			
		ai	**Expenses / Deductions other than "aii"***(in case other than family pension)*	**3ai**	
		aii	**Interest expenditure on dividend u/s 57(i) (available only if income offered in 1a(i) and / or 1a(ii))**	**3aii**	
		aiia	**Eligible Interest expenditure u/s 57(1) – Computed Amount**	**3aiia**	
		aiii	**Deduction u/s. 57(iia)** *(in case of family pension only)*	**3aiii**	
		b	**Depreciation** *(available only if income offered in 1c of Schedule OS)*	**3b**	
		c	**Total**	**3c**	
	4	**Amounts not deductible u/s 58**		**4**	
	5	**Profits chargeable to tax u/s 59**		**5**	
	5a	**Income claimed for relief from taxation u/s 89A**		**5a**	
	6	**Net Income from other sources chargeable at normal applicable rates (1(after reducing income related to DTAA portion) – 3 + 4 + 5-5a)** *(If negative take the figure to 3i of schedule CYLA)*		**6**	
	7	**Income from other sources (other than from owning race horses) (2 + 6)** *(enter 6 as nil, if negative)*		**7**	
	8	**Income from the activity of owning and maintaining race horses**			
		a	**Receipts**	**8a**	
		b	**Deductions under section 57 in relation to receipts at 8a only**	**8b**	
		c	**Amounts not deductible u/s 58**	**8c**	
		d	**Profits chargeable to tax u/s 59**	**8d**	
		e	**Balance (8a - 8b + 8c + 8d)** *(if negative take the figure to 6xii of Schedule CFL)*	**8e**	
	9	**Income under the head "Income from Other Sources" (7 + 8e)** *(take 8e as nil if negative)*		**9**	
	10	**Information about accrual/receipt of income from Other Sources**			

S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
		(i)	(ii)	(iii)	(iv)	(v)
1	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
2	Income by way of winnings from online games u/s 115BBJ					
3a	Dividend Income referred in Sl. No. 1a(i)					
3b	Dividend Income referred in Sl. No. 1a(iii)					

		4	**Dividend Income u/s 115A(1)(a)(i) other than as per proviso to sec 115A(1)(a)(A) @ 20% (Including PTI Income)**						
		5	**Dividend income** under proviso to section 115A(1)(a)(A) @ 10% (Including PTI Income)						
		6	**Dividend Income u/s 115AC @ 10%**						
		7	**Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income)**						
		8	**Dividend Income of FII (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)**						
		9	**Dividend income chargeable at DTAA Rates**						
		10	**Income from retirement benefit account maintained in a notified country u/s 89A (Taxable portion after reducing relief u/s 89A)**						
NOTE ►	*Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.*								

Schedule CYLA	**Details of Income after Set off of Current Year 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**	**Net loss from Other sources chargeable at normal applicable rates (other than loss from race horses) of the current year set off**	**Current year's Income remaining after set off**
			1	**2**	**3**	**4=1-2-3**
	I	**Loss to be set off** → **(Fill this row only if computed figure is negative)**		*(3 of Schedule HP)*	*(6 of Schedule-OS)*	
	Ii	**Salaries**	*(6 of Schedule S)*			
	Iii	**House property**	*(3 of Schedule HP)*			
	Iva	**Short-term capital gain taxable @ 15%**	*(11ii of item E of Schedule CG)*			
	Ivb	**Short-term capital gain taxable @ 20%**	*(11iii of item E of Schedule CG)*			
	v	**Short-term capital gain taxable @ 30%**	*(11iv of item E of Schedule CG)*			

	vi	**Short-term capital gain taxable at applicable rates**	*(11v of item E of Schedule CG)*			
	vii	**Short-term capital gain taxable at special rates in India as per DTAA**	*(11vi of item E of Schedule CG)*			
	viiia	**Long term capital gain taxable @ 10%**	*(11vii of item E of Schedule CG)*			
	Viiib	**Long term capital gain taxable @ 12.5%**	*(11viii of item E of Schedule CG)*			
	ix	**Long term capital gain taxable @ 20%**	*(11ix of item E of Schedule CG)*			
	x	**Long term capital gains taxable at special rates in India as per DTAA**	*(11x of item E of Schedule CG)*			
	xi	**Net income from other sources chargeable at normal applicable rates**	*(6 of Schedule OS)*			
	xii	**Profit from the activity of owning and maintaining race horses**	*(8e of Schedule OS)*			
	xiii	**Income from other sources taxable at special rates in India as per DTAA**	*(2f of Schedule OS)*			
	xiv	**Total loss set off (ii + iii + iva + ivb + v + vi + vii + viiia + viiib + ix + x + xi + xii + xiii)**				
	xv	**Loss remaining after set-off (i – xiv)**				

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 4 of Schedule CYLA)**	**Brought forward loss set off**	**Current year's income remaining after set off**
			1	**2**	**3**
	i	**Salaries**	*(4ii of schedule CYLA)*		
	ii	**House property**	*(4iii of schedule CYLA)*	*(B/f house property loss)*	
	iiia	**Short-term capital gain taxable @ 15%**	*(4iva of schedule CYLA)*	*(B/f short-term capital loss)*	
	iiib	**Short-term capital gain taxable @ 20%**	*(4ivb of schedule CYLA)*	*(B/f short-term capital loss)*	
	iv	**Short-term capital gain taxable @ 30%**	*(4v of schedule CYLA)*	*(B/f short-term capital loss)*	
	v	**Short-term capital gain taxable at applicable rates**	*(4vi of schedule CYLA)*	*(B/f short-term capital loss)*	
	vi	**Short-term capital gain taxable at special rates in India as per DTAA**	*(4vii of schedule CYLA)*	*(B/f short-term capital loss)*	
	viia	**Long-term capital gain taxable @ 10%**	*(4viiia of schedule CYLA)*	*(B/f short-term or long-term capital loss)*	
	viib	**Long-term capital gain taxable @ 12.5%**	*(4viiib of schedule CYLA)*	*(B/f short-term or long-term capital loss)*	
	viii	**Long term capital gain taxable @ 20%**	*(4ix of schedule CYLA)*	*(B/f short-term or long-term capital loss)*	
	ix	**Long term capital gains taxable at special rates in India as per DTAA**	*(4x of schedule CYLA)*	*(B/f short-term or long-term capital loss)*	
	x	**Net income from other sources chargeable at normal applicable rates**	*(4xi of schedule CYLA)*		

	xi	**Profit from owning and maintaining race horses**	*(4xii of schedule CYLA)*	*(B/f loss from horse races)*	
	xii	**Income from other sources taxable at special rates in India as per DTAA**	*(4xiii of Schedule CYLA)*		
	xiii	**Total of brought forward loss set off (2ii + 2iiia + 2iiib + 2iv + 2v+ 2vi + 2viia + 2viib + 2viii + 2ix + 2xi+2xii)**			
	xiv	**Current year's income remaining after set off Total of (3i + 3ii + 3iiia + 3iiib + 3iv + 3v+ 3vi + 3viia + 3viib + 3viii+ 3ix + 3x + 3xi+3xii)**			

Schedule CFL	**CARRY FORWARD OF LOSS**						
CARRY FORWARD OF LOSS		**Assessment Year**	**Date of Filing (DD/MM/YYYY)**	**House property loss**	**Short-term capital loss**	**Long-term Capital loss**	**Loss from owning and maintaining race horses**
		1	**2**	**3**	**4**	**5**	**6**
	i	**2017-18**					
	ii	**2018-19**					
	iii	**2019-20**					
	iv	**2020-21**					
	v	**2021-22**					
	vi	**2022-23**					
	vii	**2023-24**					
	viii	**2024-25**					
	ix	**Total of earlier year losses**					
	x	**Adjustment of above losses in Schedule BFLA**		*(2ii of Schedule BFLA)*			*(2xi of Schedule BFLA)*
	xi	**2025-26 (Current year losses)**		*(2xv of Schedule CYLA)*	*(2xii+3xii+4xii+5xii+6xii) of item E of Schedule CG*	*(7xii+8xii+9xii+10xii) of item E of Schedule CG*	*(8e of Schedule OS, if –ve)*
	xii	**Total loss carried forward to future years**					

Schedule VI-A	**Deductions under Chapter VI-A**						
TOTAL DEDUCTIONS	**1**	**Part B- Deduction in respect of certain payments**					
	a	**80C (Details are to be filled in the drop down to be provided in e-filing utility)**		**b**	**80CCC (Details are to be filled in the drop down to be provided in e-filing utility)**		
	c	**80CCD(1) (Details are to be filled in the drop down to be provided in e-filing utility)**		**d**	**80CCD(1B) (Details are to be filled in the drop down to be provided in e-filing utility)**		
	e	**80CCD(2) (Details are to be filled in the drop down to be provided in e-filing utility)**		**f**	**80D** (Details are to be filled in the drop down to be provided in e-filing utility)		

	g	**80DD**		h	**80DDB** (Details are to be filled in the drop down to be provided in e-filing utility)			
	i	**80E (Details are to be filled in the drop down to be provided in e-filing utility)**		j	**80EE (Details are to be filled in the drop down to be provided in e-filing utility)**			
	k	**80EEA (Details are to be filled in the drop down to be provided in e-filing utility)**		l	**80EEB (Details are to be filled in the drop down to be provided in e-filing utility)**			
	m	**80G**		n	**80GG (Details are to be filled in the drop down to be provided in e-filing utility)**			
	o	**80GGA**		p	**80GGC**			
	2	**Part C, CA and D- Deduction in respect of certain incomes/other deduction**						
	q	**80QQB (Details are to be filled in the drop down to be provided in e-filing utility)**		r	**80RRB (Details are to be filled in the drop down to be provided in e-filing utility)**			
	s	**80TTA**		t	**80TTB**			
	u	**80U**		ua	**80CCH**			
	ub	**Any other deduction as per the e-filing utility (Details are to be filled in the drop down to be provided in e-filing utility)**						
	v	**Total deductions under Chapter VI-A (Total of a to ub)**					v	

Schedule 80G		**Details of donations entitled for deduction under section 80G**					
DETAILS OF DONATIONS	**A**	**Donations entitled for 100% deduction without qualifying limit**					
		Name and address of Donee	**PAN of Donee**	**Amount of donation**			**Eligible Amount of donation**
				Donation in cash	**Donation in other mode**	**Total Donation**	
		i					
		ii					
		iii **Total**					
	B	**Donations entitled for 50% deduction without qualifying limit**					
		Name and address of Donee	**PAN of Donee**	**Amount of donation**			**Eligible Amount of donation**
				Donation in cash	**Donation in other mode**	**Total Donation**	
		i					
		ii					
		iii **Total**					
	C	**Donations entitled for 100% deduction subject to qualifying limit**					
		Name and address of Donee	**PAN of Donee**	**Amount of donation**			**Eligible Amount of donation**
				Donation in cash	**Donation in other mode**	**Total Donation**	
		i					

		ii							
		iii	Total						
	D	Donations entitled for 50% deduction subject to qualifying limit							
		Name and address of Donee		PAN of Donee	ARN (Donation Reference Number)	Amount of donation			Eligible Amount of donation
						Donation in cash	Donation in other mode	Total Donation	
		i							
		ii							
		iii	Total						
	E	Total donations (Aiii + Biii + Ciii + Diii)							

Schedule 80GGA	Details of donations for scientific research or rural development						
	S. No.	Relevant clause under which deduction is claimed (*drop down to be provided*)	Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
	i							
	ii							
		Total donation						

Schedule 80GGC	Details of contributions made to political parties						
S. No.	Date	Amount of contribution			Eligible amount of contribution	Transaction Reference number for UPI transfer or Cheque number/ IMPS/ NEFT/ RTGS	IFS code of Bank
		Contribution in cash	Contribution in other mode	Total Contribution			
i							
	(add rows)						
	Total contribution						

Schedule 80DD	Details of deduction in respect of maintenance including medical treatment of a dependent who is a person with disability							
Nature of disability	Type of dependent	PAN of the dependent	Aadhaar of the dependent	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	Form Ack. No. as per Rule 11A(2)(ii) (if applicable)	UDID Number (If available)	Amount
1. Dependent person with disability 2. Dependent person with severe disability	1. Spouse 2. Son 3. Daughter 4. Father 5. Mother 6. Brother 7. Sister 8. Member of the HUF (in							

	case of HUF)							

Schedule 80U	Details of deduction in case of a person with disability				
Nature of disability	Date of filing of Form 10IA	Ack. No. of Form 10IA filed	Form Ack. No. as per Rule 11A(2)(ii) (if applicable)	UDID Number (If available)	Amount
1. Self with disability 2. Self with severe disability					

Schedule AMT	Computation of Alternate Minimum Tax payable under section 115JC				
	1	Total Income as per item 12 of PART-B-TI		1	
	2	Adjustment as per section 115JC(2)			
	a	Deduction claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"	2a		
	3	Adjusted Total Income under section 115JC(1) (1+2a)		3	
	4	Tax payable under section 115JC [18.5% of (3)] (if 3 is greater than Rs. 20 lakhs)		4	

Schedule AMTC	Computation of tax credit under section 115JD							
1	Tax under section 115JC in assessment year 2025-26 (1d of Part-B-TTI)						1	
2	Tax under other provisions of the Act in assessment year 2025-26 (7 of Part-B-TTI)						2	
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]						3	
4	Utilization of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)							
	S. No.	Assessment Year (A)	AMT Credit			AMT Credit Utilized during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)	
			Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)			
	i	2013-14						
	ii	2014-15						
	iii	2015-16						
	iv	2016-17						
	v	2017-18						
	vi	2018-19						
	vii	2019-20						
	viii	2020-21						
	ix	2021-22						
	x	2022-23						
	xi	2023-24						
	xii	2024-25						
	xiii	Current AY (enter 1-2, if 1>2 else enter 0)						
	xiv	Total						
5	Amount of tax credit under section 115JD utilized during the year [total of item No. 4 (C)]						5	
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]						6	

Schedule SPI	Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64				
Sl No	Name of person	PAN/ Aadhaar No. of person (optional)	Relationship	Amount (Rs)	Head of Income in which included
1					

	2														
	3														

Schedule SI

	Sl. No	Section	☑	Special rate (%)	Income (i)	Tax thereon (ii)
SPECIAL RATE	**1**	**111- Accumulated balance of recognized provident for prior years**	☐		*(2ciii of Schedule OS)*	*(2civ of Schedule OS)*
	2a	**111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid) [where transfer was before 23rd July 2024 as applicable]**	☐	**15**	*(part of 3iiia of Schedule BFLA)*	
	2b	**111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid) [where transfer was on or after 23rd July 2024 as applicable]**	☐	**20**	*(part of 3iiib of Schedule BFLA)*	
	3	**115AD (STCG for FIIs on securities where STT not paid)**	☐	**30**	*(3iv of Schedule BFLA)*	
	4a	**Proviso to 112(1) (LTCG on listed securities/ units with indexation) [where transfer was before 23rd July 2024 as applicable and tax thereon after taking into account Sl. no. B3(i)(h) of Schedule CG, if any.]**	☐	**20 (as reduced by B3(i)(h) of Schedule CG, if any)**	*(part of 3viii of Schedule BFLA)*	
	4b	**112(1) (LTCG on listed securities/ units) [where transfer was on or after 23rd July 2024 as applicable]**	☐	**12.5**	*(part of 3viib of Schedule BFLA)*	
	5a	**112(1)(c)(iii) (LTCG for non-resident on unlisted securities or other than Listed debentures) [where transfer was before 23rd July 2024 as applicable]**	☐	**10**	*(part of 3viia of Schedule BFLA)*	
	5b	**112(1)(c)(iii) (LTCG for non-resident on unlisted securities) [where transfer was on or after 23rd July 2024 as applicable]**	☐	**12.5**	*(part of 3viib of Schedule BFLA)*	
	6a	**115AC (LTCG for non-resident on bonds/GDR) [where transfer was before 23rd July 2024 as applicable]**	☐	**10**	*(part of 3viia of Schedule BFLA)*	
	6b	**115AC (LTCG for non-resident on bonds/GDR) [where transfer was on or after 23rd July 2024 as applicable]**	☐	**12.5**	*(part of 3viib of Schedule BFLA)*	
	7a	**115ACA (LTCG for an employee of specified company on GDR) [where transfer was before 23rd July 2024 as applicable]**	☐	**10**	*(part of 3viia of Schedule BFLA)*	
	7b	**115ACA (LTCG for an employee of specified company on GDR) [where transfer was on or after 23rd July 2024 as applicable]**	☐	**12.5**	*(part of 3viib of Schedule BFLA)*	
	8	**115AD (LTCG for FIIs on securities)**	☐	**10**	*(part of 3viia of Schedule BFLA)*	
	9a	**115E (LTCG for non-resident Indian on foreign exchange asset) [where transfer was before 23rd July 2024 as applicable]**	☐	**10**	*(part of 3viia of Schedule BFLA)*	
	9b	**115E (LTCG for non-resident Indian on foreign exchange asset) [where transfer was on or after 23rd July 2024 as applicable]**	☐	**12.5**	*(part of 3viib~~a~~ of Schedule BFLA)*	
	10a	**112 (LTCG on others) [where transfer / event was before 23rd July 2024 as applicable]**	☐	**20**	*(part of 3viii of Schedule BFLA)*	
	10b	**112 (LTCG on others) [where transfer / event was on or after 23rd July 2024 as applicable] and tax thereon after taking into account Sl. no. Σ B1eii of Schedule CG, if any.**	☐	**12.5 (as reduced by B1eii of Schedule CG, if any)**	*(part of 3viib of Schedule BFLA)*	

	11a	**112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) [where transfer was before 23rd July 2024 as applicable]**	☐	**10**	*(part of 3viia of Schedule BFLA)*	
	11b	**112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid) [where transfer was on or after 23rd July 2024 as applicable]**	☐	**12.5**	*(part of 3viib of Schedule BFLA)*	
	12	**STCG Chargeable at special rates in India as per DTAA**			*(part of 3vi of Schedule BFLA)*	
	13	**LTCG Chargeable at special rates in India as per DTAA**			*(part of 3ix of schedule BFLA)*	
	14a	**115BB (Winnings from lotteries, puzzles, races, games etc.)**	☐	**30**	*(part of 2a(i) of Schedule OS)*	
	14b	**115BBJ (Winnings from online games)**	☐	**30**	*(2aii of Schedule OS)*	
	15	**115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)**	☐	**60**	*(2b of Schedule OS)*	
	16	**115BBH (Income from transfer of Virtual Digital Asset)**	☐	**30**	*(C2 of Schedule CG)*	
	17	**115BBF (Tax on income from patent)**	☐	**10**	*(part of 2d of Schedule OS)*	
	18	**115BBG (Tax on income from transfer of carbon credits)**	☐	**10**	*(part of 2d of Schedule OS)*	
	19	**Any other income chargeable at special rate** *(Drop down to be provided in e-filing utility)*	☐		*(part of 2d of Schedule OS)*	
	20	**Other source of income chargeable at special rates in India as per DTAA**	☐		*(part of 3xii of Schedule BFLA)*	
	21a	**Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%**	☐	**15**	*(part of 3iiia of Schedule BFLA)*	
	21b	**Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20%**	☐	**20**	*(part of 3iiib of Schedule BFLA)*	
	22	**Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%**	☐	**30**	*(part of 3iv of Schedule BFLA)*	
	23a	**Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A**	☐	**10**	*(part of 3viia of Schedule BFLA)*	
	23b	**Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% u/s 112A**	☐	**12.5**	*(part of 3viib of Schedule BFLA)*	
	24a	**Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%- under sections other than u/s 112A**	☐	**10**	*(part of 3viia of Schedule BFLA)*	
	24b	**Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% under sections other than u/s 112A**	☐	**12.5**	*(part of 3viib of Schedule BFLA)*	
	25	**Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%**	☐	**20**	*(part of 3viii of Schedule BFLA)*	
	26	**Pass through income in the nature of income from other source chargeable at special rates** *(Drop down to be provided in e-filing utility)*	☐		*(2e of Schedule OS)*	
				Total		

Schedule EI		**Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)**				
EXEMPT INCOME	1	**Interest income**			1	
	2	**i**	**Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)**	**i**		
		ii	**Expenditure incurred on agriculture**	**ii**		

		iii	**Unabsorbed agricultural loss of previous eight assessment years**	iii			
		iv	**Net Agricultural income for the year (i – ii – iii)** *(enter nil if loss)*			2	
		v	**In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (***Fill up details separately for each agricultural land***)**				
		a	**Name of district along with pin code in which agricultural land is located**				
		b	**Measurement of agricultural land in Acre**				
		c	**Whether the agricultural land is owned or held on lease** *(drop down to be provided)*				
		d	**Whether the agricultural land is irrigated or rain-fed** *(drop down to be provided)*				
	3	**Other exempt income (including exempt income of minor child)**				3	
	4	**Income claimed as not chargeable to tax as per DTAA**					

Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained *(Y/N)*
I						
II						
III	Total Income from DTAA claimed as not chargeable to tax					4

5	**Pass through income claimed as not chargeable to tax** *(Schedule PTI)*	5	
6	**Total (1+2+3+4+5)**	6	

Schedule PTI — **Pass Through Income details from business trust or investment fund as per section 115U, 115UA and 115UB**

PASS THROUGH INCOME

Sl.	Investment entity covered by section 115U/ 115UA/ 115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.		Head of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/ Loss (7-8)	TDS on such amount, if any
(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)
1.	(Dropdown to be provided)			I		House property				
				ii		Capital Gains				
					a	Short term				
					ai	Section 111A				
					aii	Others				
					b	Long term				
					bi	Section 112A				
					bii	Other than Section 112A				
				iii		Other Sources				
					A	Dividend				
					B	Others				
				iv		Income claimed to be exempt				
					a	u/s 10(23FBB)				
					b	u/s …………..				
					c	u/s …………				
2.				I		House property				
				ii		Capital Gains				
					a	Short term				
					ai	Section 111A				
					aii	Others				
					b	Long term				
					Bi	Section 112A				
					Bii	Other than Section 112A				
				iii		Other Sources				
					a	Dividend				
					B	Others				
				iv		Income claimed to be exempt				
					a	u/s 10(23FBB)				
					b	u/s …………..				
					c	u/s …………				

NOTE ► **Please refer to the instructions for filling out this schedule.**

Schedule FSI	**Details of Income from outside India and tax relief (available only in case of resident)**								
Sl.	**Country Code (dropdown to be provided in the e-filing utility)**	**Taxpayer Identification Number**	**Sl.**	**Head of income**	**Income from outside India (included in PART B-TI)**	**Tax paid outside India**	**Tax payable on such income under normal provisions in India**	**Tax relief available in India (e)= (c) or (d) whichever is lower**	**Relevant article of DTAA if relief claimed u/s 90 or 90A**
				(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**
1			**i**	**Salary**					
			ii	**House Property**					
			iii	**Capital Gains**					
			iv	**Other sources**					
				Total					
2			**i**	**Salary**					
			ii	**House Property**					
			iii	**Capital Gains**					
			iv	**Other sources**					
				Total					
NOTE ►	***Please refer to the instructions for filling out this schedule.***								

Schedule TR	**Summary of tax relief claimed for taxes paid outside India (available only in case of resident)**					
1	**Summary of Tax relief claimed**					
	Country Code	**Taxpayer Identification Number**	**Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)**	**Total tax relief available (total of (e) of Schedule FSI in respect of each country)**	**Tax Relief Claimed under section (specify 90, 90A or 91)**	
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	
		Total				
2	**Total Tax relief available in respect of country where DTAA is applicable (section 90/90A)** *(Part of total of 1(d))*				**2**	
3	**Total Tax relief available in respect of country where DTAA is not applicable (section 91)** *(Part of total of 1(d))*				**3**	
4	**Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below**				**4**	**Yes/No**
	a	**Amount of tax refunded**		**b**	**Assessment year in which tax relief allowed in India**	
NOTE ►	***Please refer to the instructions for filling out this schedule.***					

Schedule FA	**Details of Foreign Assets and Income from any source outside India**
D A1	**Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024**

Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024

Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period *(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											

A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31st December, 2024

Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												

A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024

Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)								
(ii)								

B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024

Sl No	Country Name and code	ZIP Code	Nature of entity	Name and Address of the Entity	Nature of Interest-Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment *(at cost) (in rupees)*	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												

C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024

		ZIP Code		Ownership-		Total Investment	Income derived		Income taxable and offered in this return

Sl No	Country Name and code		Address of the Property	Direct/ Beneficial owner/ Beneficiary	Date of acquisition	*(at cost) (in rupees)*	from the property	Nature of Income	Amount	Schedule where offered	Item number of schedule
(1)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)											
(ii)											

D **Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024**

Sl No	Country Name and code	ZIP Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment *(at cost) (in rupees)*	Income derived from the asset	Nature of Income	Income taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2)	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)											
(ii)											

E **Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2024 and which has not been included in A to D above.**

Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	ZIP Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year *(in rupees)*	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)												
(ii)												

F **Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor**

Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												

G **Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession**

Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return		
							Amount	Schedule where offered	Item number of schedule
(1)	(2)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)									
(ii)									

NOTE ► *Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.*

Schedule 5A		Information regarding apportionment of income between spouses governed by Portuguese Civil Code
Sc he	Name of the spouse	
	PAN/ Aadhaar No. of the	

		Heads of Income	Receipts under the head	Amount apportioned in the hands of the spouse	Amount of TDS deducted on income at (ii)	TDS apportioned in the hands of spouse
		(i)	(ii)	(iii)	(iv)	(v)
	1	House Property				
	2	Capital gains				
	3	Other sources				
	4	Total				

Schedule AL	Assets and Liabilities at the end of the year (applicable in a case where total income exceeds Rs. 1 Crore.)				
DETAILS OF ASSETS AND LIABILITIES	A	Details of immovable assets			
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
	(1)	(2)	(3)	(4)	(5)
	(i)				
	(ii)				
	B	Details of movable assets			
	Sl. No.	Description			Amount (cost) in Rs.
	(1)	(2)			(3)
	(i)	Jewellery, bullion etc.			
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
	(iii)	Vehicles, yachts, boats and aircrafts			
	(iv)	Financial assets		Amount (cost) in Rs.	
		(a) Bank (including all deposits)			
		(b) Shares and securities			
		(c) Insurance policies			
		(d) Loans and advances given			
		(e) Cash in hand			
	C	Liabilities in relation to Assets at (A + B)			
NOTE ►	Please refer to instructions for filling out this schedule.				

Schedule: Tax deferred on ESOP	Information related to Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC							
PAN of the employer being an eligible startup								
DPIIT registration number of the employer								
DETAILS	Sl. No.	Assessment Year	Amount of Tax deferred brought forward	**Has any of the following events occurred during the previous year relevant to current assessment year**				Balance amount of tax deferred to be carried forward to the next Assessment years Col (3- 7)
				Such specified security or sweat equity shares were sold (i)Fully (ii)Partly (iii)Not sold Specify the date and amount of **tax attributed** to such sale out of Col 3 (Details to be provided as per utility)	Ceased to be the employee of the employer who allotted or transferred such specified security or sweat equity share? o Yes o No If yes, specify date	Forty-eight months have expired from the end of the relevant assessment year in which specified security or sweat equity shares referred to in the said *clause were allotted. If yes, specify date	Amount of tax payable in the current Assessment Year (to be populated from col. 3 or 4 as the case maybe)	
	1	2	3	4	5	6	7	8

	1	2021-22	Sl. No. 8 of Schedule ESOP for last year			(To be enabled from AY 2026-27) (Payment to be made in FY 2025-26)		
	2	2022-23	Sl. No. 8 of Schedule ESOP for last year					
	3	2023-24	Sl. No. 8 of Schedule ESOP for last year					
	4	2024-25	Sl. No. 8 of Schedule ESOP for last year					
	5	2025-26	Sl. No. 8 of Schedule ESOP for last year					

PART-B

Part B – TI			Computation of total income			
	1		**Salaries** *(6 of Schedule S)*		1	
	2		**Income from house property** *(3 of Schedule HP) (enter nil if loss)*		2	
TOTAL INCOME	3		**Capital gains**			
		a	**Short term**			
		ia	**Short-term chargeable @ 15%** *(11ii of item E of schedule CG)*	ai		
		ib	**Short-term chargeable @ 20%** *(11iii of item E of schedule CG)*			
		ii	**Short-term chargeable @ 30%** *(11iv of item E of schedule CG)*	aii		
		iii	**Short-term chargeable at applicable rate (11***v of item E of schedule CG)*	aiii		
		iv	**Short-term chargeable at special rates in India as per DTAA** *(11vi of item E of Schedule CG)*	aiv		
		v	**Total Short-term (aia + aib + aii + aiii + aiv)** *(enter nil if loss)*	3av		
		b	**Long-term**			
		ia	**Long-term chargeable @ 10%** *(11vii of item E of schedule CG)*	bi		
		ib	**Long-term chargeable @ 12.5%** *(11viii of item E of schedule CG)*			
		ii	**Long-term chargeable @ 20%** *(11ix of item E of schedule CG)*	bii		
		iii	**Long-term chargeable at special rates in India as per DTAA** *(11x of item E of schedule CG)*	biii		
		iv	**Total Long-term (bia + bib + bii + biii)** *(enter nil if loss)*	3biv		
		c	**Sum of Short-term/Long-term capital gains (3av + 3biv)** *(enter nil if loss)*		3c	
		d	**Capital gain chargeable @ 30% u/s 115BBH** *(C2 of schedule CG)*		3d	

		e	**Total capital gains (3c + 3d)**		3e	
	4	**Income from other sources**				
		a	**Net income from other sources chargeable to tax at normal applicable rates** *(6 of Schedule OS) (enter nil if loss)*	4a		
		b	**Income chargeable to tax at special rates** *(2 of Schedule OS)*	4b		
		c	**Income from the activity of owning and maintaining race horses** *(8e of Schedule OS) (enter nil if loss)*	4c		
		d	**Total (4a + 4b + 4c)** *(enter nil if loss)*		4d	
	5	**Total of head wise income (1+2+3e+4d)**			5	
	6	**Losses of current year set off against 5** *(total of 2xiv and 3xiv of Schedule CYLA)*			6	
	7	**Balance after set off current year losses (5-6)** *(total of column 4 of Schedule CYLA+ 2 of Schedule OS)*			7	
	8	**Brought forward losses set off against 7** *(2xiii of Schedule BFLA)*			8	
	9	**Gross Total income (7-8)** *(3xiv of Schedule BFLA + 2 of Schedule OS)*			9	
	10	**Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9**			10	
	11	**Deductions under Chapter VI-A** *[w of Schedule VIA and limited to (9-10)]*			11	
	12	**Total income (9 - 11)**			12	
	13	**Income which is included in 12 and chargeable to tax at special rates** *(total of column (i) of schedule SI)*			13	
	14	**Net agricultural income/ any other income for rate purpose** *(3 of Schedule EI)*			14	
	15	**Aggregate income (12-13+14)** *[applicable if (12-13) exceeds maximum amount not chargeable to tax]*			15	
	16	**Losses of current year to be carried forward** *(total of row xi of Schedule CFL)*			16	
	17	**Deemed income under section 115JC** *(3 of Schedule AMT)*			17	

Part B –TTI	**Computation of tax liability on total income**						
COMPUTATION OF TAX LIABILITY	1	a	**Tax payable on deemed total income u/s 115JC** *(4 of Schedule AMT)*	1a			
		b	**Surcharge on (a)** *(if applicable)*	1b			
		c	**Health and Education Cess @ 4% on (1a + 1b) above**	1c			
		d	**Total tax payable on deemed total income (1a + 1b + 1c)**			1d	
	2	**Tax payable on total income**					
		a	**Tax at normal rates on 15 of Part B-TI**	2a			
		b	**Tax at special rates** *(total of col. (ii) of Schedule SI)*	2b			
		c	**Rebate on agricultural income** *[applicable if (12-13) of Part B-TI exceeds maximum amount not chargeable to tax]*	2c			
		d	**Tax Payable on Total Income (2a + 2b - 2c)**			2d	
	3	**Rebate under section 87A**				3	
	4	**Tax payable after rebate (2d - 3)**				4	

	5	**Surcharge**			**Surcharge computed before marginal relief**	**Surcharge after marginal relief**		
		i	**@ 25% of** ***15(ii) of Schedule SI***	5i		ia		

		ii	**@10% or 15%, as applicable (Refer instructions)**	**5ii**		**iia**			
		iii	**On [(4) – 15(ii) of Schedule SI – tax on incomes referred in *5(ii) above)]***	**5iii**					
		iv	**Total ia + iia**					**5iv**	
	6	**Health and Education Cess @ 4% on (4 + 5iv)**						**6**	
	7	**Gross tax liability (4 + 5iv + 6)**						**7**	
	8	**Gross tax payable (higher of 1d and 7)**						**8**	
	8a	**Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (8-8b)**						**8a**	
	8b	**Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC**						**8b**	
	8c	**Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP**						**8c**	
	9	**Credit u/s 115JD of tax paid in earlier years (***applicable only if 7 is higher than 1d) (row 5 of Schedule AMTC)*						**9**	
	10	**Tax payable after credit u/s 115JD (8a + 8c - 9)**						**10**	
	11	**Tax relief**							
		a	**Section 89(Please ensure to submit Form 10E)**	**11a**					
		b	**Section 90/ 90A (*2 of Schedule TR*)**	**11b**					
		c	**Section 91 *(3 of Schedule TR*)**	**11c**					
		d	**Total (11a + 11b + 11c)**					**11d**	
	12	**Net tax liability (10 – 11d)** *(enter zero if negative)*						**12**	
	13	**Interest and fee payable**							
		a	**Interest for default in furnishing the return (section 234A)**	**13a**					
		b	**Interest for default in payment of advance tax (section 234B)**	**13b**					
		c	**Interest for deferment of advance tax (section 234C)**	**13c**					
		d	**Fee for default in furnishing return of income (section 234F)**	**13d**					
		e	**Total Interest and Fee Payable (13a+13b+13c+13d)**					**13e**	
	14	**Aggregate liability (12 + 13e)**						**14**	
TAXES PAID	**15**	**Taxes Paid**							
		a	**Advance Tax** *(from column 5 of 20A)*	**15a**					
		b	**TDS** *(total of column 5 of 20B and column 9 of 20C)*	**15b**					
		c	**TCS** *(total of column 7(i) of 20D)*	**15c**					
		d	**Self-Assessment Tax** *(from column 5 of 20A)*	**15d**					
		e	**Total Taxes Paid (15a + 15b + 15c + 15d)**					**15e**	
	16	**Amount payable *(Enter if 14is greater than 15e, else enter 0)***						**16**	
	17	**Refund *(If 15e is greater than 14) (Refund, if any, will be directly credited into the bank account)***						**17**	

BANK ACCOUNT	**18**	**Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)**					**Select Yes or No**
		Sl.	**IFS Code of the Bank in case of Bank Accounts held in India**	**Name of the Bank**	**Account Number**	**Type of account (Dropdown to be provided by e-filing utility)**	**Select Account for refund credit (tick at least one account √)**
		i					□
		ii					□
		Note: 1. All bank accounts held at any time are to be reported, except dormant A/c. **2. In case multiple accounts are selected, the refund will be credited to one of the validated accounts after processing the return.**					

		Rows can be added as required				
	ii.	**b) Non- residents, not having bank account in India may, at their option, furnish the details of one foreign bank account:**				
		Sl. No.	**SWIFT Code**	**Name of the Bank**	**Country of Location**	**IBAN**
		Rows can be added as required				
	19	**Do you at any time during the previous year,** **(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or** **(ii) have signing authority in any account located outside India; or** **(iii) have income from any source outside India?** ***[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]***				**☐ Yes ☐ No**

20	**TAX PAYMENTS**				
A	**Details of payments of Advance Tax and Self-Assessment Tax**				
ADVANCE/ SELF	**Sl No**	**BSR Code**	**Date of Deposit *(DD/MM/YYYY)***	**Serial Number of Challan**	**Amount (Rs)**
	(1)	**(2)**	**(3)**	**(4)**	**(5)**
	i				
	ii				
	iii				
	iv				
	NOTE ►	***Enter the totals of Advance tax and Self-Assessment tax in Sl No. 15a & 15d of Part B-TTI***			
B	**Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]**				
TDS ON SALARY	**Sl No**	**Tax Deduction Account Number (TAN) of the Employer**	**Name of the Employer**	**Income chargeable under Salaries**	**Total tax deducted**
	(1)	**(2)**	**(3)**	**(4)**	**(5)**
	I				
	II				
	NOTE ►	***Please enter total of column 5 in 15b of Part B-TTI***			

C 1 **Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16E furnished by Deductor(s)]**

Sl No	**TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]**	**PAN/ Aadhaar No. of Other Person (if TDS credit related to other person)**	**TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer**	**Section under which TDS is deducted**	**Unclaimed TDS brought forward (b/f)**		**TDS of the current Financial Year (TDS deducted during FY 2024-25)**			**TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)**				**Corresponding Receipt/withdrawals offered**		**TDS credit being carried forward**
					Fin. Year in which deducted	**TDS b/f**	**Deducted in own hands**	**Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)**		**Claimed in own hands**	**Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)**			**Gross Amount**	**Head of Income**	
(1)	**(2)**	**(3)**	**(4)**	**4a**	**(5)**	**(6)**	**(7)**	**(8)**		**(9)**	**(10)**			**(11)**	**(12)**	**(13)**
								Income	**TDS**		**Income**	**TDS**	**PAN/ Aadhaar No.**			

I																	

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

TDS ON OTHER INCOME

Sl. No.	TCS credit relating to self /other person [spouse as per section 5A/ other person as per rule 37BA(2)]	Tax Deduction and Tax Collection Account Number of the Collector	PAN of other Person (if TCS credit related to other person)	Unclaimed TCS brought forward (b/f)		TCS of the current fin. Year		TCS credit being claimed this Year			TCS credit being carried forward
				Fin. Year in which collected	Amount b/f	Collected in own hands	Collected in the hands of spouse as per section 5A or any other person as per rule 37-I(1) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37-I(1) (if applicable)		
(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)		(8)
									TCS	PAN	
i											

NOTE ► *Please enter total of column 7(i) in 15c of Part B- TTI*

VERIFICATION

I, son/ daughter of , solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making return in my capacity as ___________ and I am also competent to make this return and verify it. I am holding permanent account number ___________(if allotted) (*Please see instruction*) I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable in a case where return is furnished under section 92CD)

Date		**Place**			**Sign here ➔**

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:

Identification No. of TRP	**Name of TRP**	**Counter Signature of TRP**
If TRP is entitled for any reimbursement from the Government, amount thereof"		

[F. No. 370142/15/2025-TPL]

SURBENDU THAKUR, Under Secy., Tax Policy and Legislation

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section(ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and was last amended *vide* notification GSR 286(E), dated the 01 May, 2025.

Explanatory Memorandum- It is hereby certified that no person shall be adversely affected by giving retrospective effect to these rules.

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