

**INDIAN INCOME TAX RETURN**  
 [For persons other than,- (i) individual, (ii) HUF, (iii) company  
 and (iv) person filing Form ITR-7]  
 (Please see Rule 12 of the Income-tax Rules,1962)  
 (Please refer instructions)

Assessment Year

|   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|
| 2 | 0 | 1 | 9 | - | 2 | 0 |
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**Part A-GEN GENERAL**

|                      |   |  |  |              |  |                          |
|----------------------|---|--|--|--------------|--|--------------------------|
| PERSONAL INFORMATION | Name  |  | PAN  |              |  |                          |
|                      | Is there any change in the name? If yes, please furnish the old name  |  | Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable   |              |  |                          |
|                      | Flat/Door/Block No  | Name of Premises/Building/Village  | Date of formation (DDMMYYYY)   |              |  |                          |
|                      |   |  | Date of commencement of business (DD/MM/YYYY)  |              |  |                          |
|                      |   |  |  |              |  |                          |
|                      | Road/Street/Post Office   | Area/Locality  | Status (firm-1 sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI., artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP), Business trust - 5, investment fund -6 |              |  | <input type="checkbox"/> |
|                      | Town/City/District  | State  | Pin code/Zip code  |              |  |                          |
|                      |   |  | Country  |              |  |                          |
|                      | Office Phone Number with STD code/ Mobile No. 1   |  |  | Mobile No. 2 |  |                          |
|                      |   |  |  |              |  |                          |
| Email Address -1     |   |  | Email Address -2   |              |  |                          |
| FILING STATUS        | (a)   | Filed u/s (Tick) [Please see instruction]  | <input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay.  |              |  |                          |
|                      |   | Or Filed in response to notice u/s   | <input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C  |              |  |                          |
|                      |   | Whether you are a business trust?  | <input type="checkbox"/> Yes <input type="checkbox"/> No   |              |  |                          |
|                      |   | Whether you are a investment fund referred to in section 115UB?  | <input type="checkbox"/> Yes <input type="checkbox"/> No   |              |  |                          |
|                      | (b)   | If revised/in response to notice for Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)  |  |              |  | / /                      |
|                      | (c)   | If filed in response to a notice u/s 139(9)/142(1)/148/153A/153C/119(2)(b) enter date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement   |  |              |  | / /                      |
|                      | (d)   | Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident   |  |              |  |                          |
|                      | (e)   | Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?   |  |              |  |                          |
|                      | (f)   | Whether you are recognized as start up by DPIIT  | <input type="checkbox"/> Yes <input type="checkbox"/> No   |              |  |                          |
|                      | (g)   | If yes, please provide start up recognition number allotted by the DPIIT   |  |              |  |                          |
|                      | (h)   | Whether certificate from inter-ministerial board for certification is received?  | <input type="checkbox"/> Yes <input type="checkbox"/> No   |              |  |                          |
|                      | (i)   | If yes, please provide the certification number  |  |              |  |                          |
|                      | (j)   | In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No                                      |  |              |  |                          |
|                      | (k)   | Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.   |  |              |  |                          |
|                      | (l)   | Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No<br>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) of the representative   |  |              |  |                          |
| (m)                  | Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information |  |  |              |  |                          |
|                      | Name of Firm  |  | PAN  |              |  |                          |

|     |   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|-----|---|--|-----------------|--------------------------------------|---------------------------------|--|--|--|--|----------------------------|------------------------------|-----------------------------|---------------------|
|     |   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| (n) | Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information in respect of equity shares   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | Name of company   | PAN  | Opening balance |                                      | Shares acquired during the year |  |  |  | Shares transferred during the year                                       |                            | Closing balance              |                             |                     |
|     |   |  | 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 |
|     | 1   | 2  | 3               | 4                                    | 5                               | 6  | 7  | 8  | 9  | 10                         | 11                           | 12                          | 13                  |
|     |   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| a   | Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| b   | Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| c   | If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>If Yes, furnish the following information-  |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | (i)   | Date of furnishing of the audit report (DD/MM/YYYY) / /                |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | (ii)  | Name of the auditor signing the tax audit report                       |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | (iii)   | Membership no. of the auditor  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | (iv)  | Name of the auditor (proprietorship/ firm)                             |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | (v)   | Proprietorship/firm registration number                                |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | (vi)  | Permanent Account Number (PAN) of the auditor (proprietorship/ firm)   |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | (vii)   | Date of audit report   |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| di  | Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |                 |                                      |                                 |  | Date of furnishing audit report? DD/MM/YYYY                      |  |  |                            |                              |                             |                     |
| dii | If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing of the audit report? (DD/MM/YY)<br>(Please see Instruction 6(ii))  |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     |   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | Sl. No.   | Section Code   |                 |                                      |                                 |  |  | Date (DD/MM/YYYY)                              |  |                            |                              |                             |                     |
|     |   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| e   | If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report?   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | Act and section   |  |                 | (DD/MM/YY)                           |                                 |  | Act and section  |  |  | (DD/MM/YY)                 |                              |                             |                     |
| A   | Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>(In case of societies and cooperative banks give details of Managing Committee) If Yes, provide the following details     |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | Sl.   | Name of the Partner/member   |                 |                                      | Admitted/Retired                | Date of admission/retirement                           |  |  | Percentage of share (if determinate)                                     |                            |                              |                             |                     |
|     | 1.  |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | 2.  |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| B   | Is any member of the AOP/BOI/executor of AJP a foreign company? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| C   | If Yes, mention the percentage of share of the foreign company in the AOP/BOI/ executor of AJP <input type="checkbox"/> <input type="checkbox"/>  |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| D   | Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| E   | Particulars of persons who were partners/ members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or executors in the case of estate of deceased / estate of insolvent as on 31 <sup>st</sup> day of March, - 2019 or date of dissolution   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | S.No  | Name and Address   |                 | Percentage of share (if determinate) | PAN                             | Aadhaar Number/ Enrolment Id (if eligible for Aadhaar) | Designated Partner Identification Number, in case partner in LLP | Status (see instruction No. 6(iii))            | Rate of Interest on Capital  | Remuneration paid/ payable |                              |                             |                     |
|     | (1)   | (2)  |                 | (3)                                  | (4)                             | (5)  | (6)  | (7)  | (8)  | (9)                        |                              |                             |                     |
|     |   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     |   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     |   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     |   |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
| F   | To be filled in case of persons referred to in section 160(1)(iii) or (iv)  |  |                 |                                      |                                 |  |  |  |  |                            |                              |                             |                     |
|     | 1   | Whether shares of the beneficiary are determinate or known?            |                 |                                      |                                 |  |  |  |  |                            | <input type="checkbox"/> Yes | <input type="checkbox"/> No |                     |
|     | 2   | Whether the person referred in section 160(1)(iv) has Business Income? |                 |                                      |                                 |  |  |  |  |                            | <input type="checkbox"/> Yes | <input type="checkbox"/> No |                     |

AUDIT INFORMATION

PARTNERS/ MEMBERS/TRUST

To be filled to in

|                    |   |   |  |  |
|--------------------|---|---|--|--|
| NATURE OF BUSINESS | 3   | Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor? |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                    | 4   | Please furnish the following details (as applicable) :  |  |  |
|                    | (i)   | Whether all the beneficiaries have income below basic exemption limit?  |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                    | (ii)  | Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?   |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|                    | (iii)   | Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?                                 |  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (iv)               | Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession? |   | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| NATURE OF BUSINESS | G   | Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under sections 44AD, 44ADA and 44AE)            |  |  |
|                    | S.No.   | Code<br>[Please see instruction]  | Trade name of the business, if any                       | Description  |
|                    | (i)   |   |  |  |
|                    | (ii)  |   |  |  |

**Part A-BS**
**BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2019 OR DATE OF DISSOLUTION** (fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)

|                  |  |  |  |      |      |
|------------------|--|--|--|------|------|
| SOURCES OF FUNDS | <b>A Sources of Funds</b>                    |  |  |      |      |
|                  | 1  | <b>Partners' / members' fund</b>                             |  |      |      |
|                  |  | a  | <b>Partners' / members' capital</b>                          |      | a    |
|                  |  | b  | <b>Reserves and Surplus</b>                                  |      |      |
|                  |  | i  | Revaluation Reserve  | bi   |      |
|                  |  | ii   | Capital Reserve  | bii  |      |
|                  |  | iii  | Statutory Reserve  | biii |      |
|                  |  | iv   | Any other Reserve  | biv  |      |
|                  |  | v  | Credit balance of Profit and loss account                    | bv   |      |
|                  |  | vi   | Total (bi + bii + biii + biv + bv)                           |      | bvi  |
|                  |  | c  | Total partners' / members' fund (a + bvi)                    |      | 1c   |
|                  | 2  | <b>Loan funds</b>  |  |      |      |
|                  |  | a  | <b>Secured loans</b>   |      |      |
|                  |  | i  | Foreign Currency Loans                                       | ai   |      |
|                  |  | ii   | <b>Rupee Loans</b>   |      |      |
|                  |  | A  | From Banks   | iiA  |      |
|                  |  | B  | From others  | iiB  |      |
|                  |  | C  | Total (iiA + iiB)  | iiC  |      |
|                  |  | iii  | Total secured loans (ai + iiC)                               |      | aiii |
|                  |  | b  | <b>Unsecured loans (including deposits)</b>                  |      |      |
|                  |  | i  | Foreign Currency Loans                                       | bi   |      |
|                  |  | ii   | <b>Rupee Loans</b>   |      |      |
|                  |  | A  | From Banks   | iiA  |      |
|                  |  | B  | From persons specified in section 40A(2)(b) of the I. T. Act | iiB  |      |
|                  |  | C  | From others  | iiC  |      |
|                  | D  | Total Rupee Loans (iiA + iiB + iiC)                          | iiD  |      |      |
|                  | iii  | Total unsecured loans (bi + iiD)                             |  | Biii |      |
|                  | c  | Total Loan Funds (aiii + biii)                               |  | 2c   |      |
| 3                | <b>Deferred tax liability</b>                |  |  | 3    |      |
| 4                | <b>Advances</b>                              |  |  |      |      |
|                  | i  | From persons specified in section 40A(2)(b) of the I. T. Act | i  |      |      |
|                  | ii   | From others  | ii   |      |      |
|                  | iii  | Total Advances (i + ii)                                      |  | 4iii |      |
| 5                | <b>Sources of funds (1c + 2c +3 + 4iii )</b> |  |  | 5    |      |

|                      |   |   |   |  |              |
|----------------------|---|---|---|--|--------------|
| APPLICATION OF FUNDS | <b>B Application of funds</b>             |   |   |  |              |
|                      | <b>1</b>                                  | <b>Fixed assets</b>                     |   |  |              |
|                      |   | <b>a</b>                                | <b>Gross: Block</b>   | <b>1a</b>  |              |
|                      |   | <b>b</b>                                | <b>Depreciation</b>   | <b>1b</b>  |              |
|                      |   | <b>c</b>                                | <b>Net Block (a – b)</b>  | <b>1c</b>  |              |
|                      |   | <b>d</b>                                | <b>Capital work-in-progress</b>                                   | <b>1d</b>  |              |
|                      |   | <b>e</b>                                | <b>Total (1c + 1d)</b>  |  | <b>1e</b>    |
|                      | <b>2</b>                                  | <b>Investments</b>                      |   |  |              |
|                      |   | <b>a</b>                                | <b>Long-term investments</b>                                      |  |              |
|                      |   |   | <b>i</b>  | <b>Investment in property</b>  | <b>i</b>     |
|                      |   |   | <b>ii</b>   | <b>Equity instruments</b>  |              |
|                      |   |   | <b>A</b>  | <b>Listed equities</b>   | <b>iiA</b>   |
|                      |   |   | <b>B</b>  | <b>Unlisted equities</b>   | <b>iiB</b>   |
|                      |   |   | <b>C</b>  | <b>Total</b>   | <b>iiC</b>   |
|                      |   |   | <b>iii</b>  | <b>Preference shares</b>   | <b>iii</b>   |
|                      |   |   | <b>iv</b>   | <b>Government or trust securities</b>                                  | <b>iv</b>    |
|                      |   |   | <b>v</b>  | <b>Debenture or bonds</b>  | <b>v</b>     |
|                      |   |   | <b>vi</b>   | <b>Mutual funds</b>  | <b>vi</b>    |
|                      |   |   | <b>vii</b>  | <b>Others</b>  | <b>vii</b>   |
|                      |   |   | <b>viii</b>   | <b>Total Long-term investments (i + iiC + iii + iv + v + vi + vii)</b> | <b>aviii</b> |
|                      |   | <b>b</b>                                | <b>Short-term investments</b>                                     |  |              |
|                      |   |   | <b>i</b>  | <b>Equity instruments</b>  |              |
|                      |   |   | <b>A</b>  | <b>Listed equities</b>   | <b>iA</b>    |
|                      |   |   | <b>B</b>  | <b>Unlisted equities</b>   | <b>iB</b>    |
|                      |   |   | <b>C</b>  | <b>Total</b>   | <b>iC</b>    |
|                      |   |   | <b>ii</b>   | <b>Preference shares</b>   | <b>ii</b>    |
|                      |   |   | <b>iii</b>  | <b>Government or trust securities</b>                                  | <b>iii</b>   |
|                      |   | <b>iv</b>                               | <b>Debenture or bonds</b>   | <b>iv</b>  |              |
|                      |   | <b>v</b>                                | <b>Mutual funds</b>   | <b>v</b>   |              |
|                      |   | <b>vi</b>                               | <b>Others</b>   | <b>vi</b>  |              |
|                      |   | <b>vii</b>                              | <b>Total Short-term investments (iC + ii + iii + iv + v + vi)</b> | <b>bvii</b>  |              |
|                      | <b>c</b>                                  | <b>Total investments (aviii + bvii)</b> |   | <b>2c</b>  |              |
| <b>3</b>             | <b>Current assets, loans and advances</b> |   |   |  |              |
|                      | <b>a</b>                                  | <b>Current assets</b>                   |   |  |              |
|                      |   | <b>i</b>                                | <b>Inventories</b>  |  |              |
|                      |   | <b>A</b>                                | <b>Raw materials</b>  | <b>iA</b>  |              |
|                      |   | <b>B</b>                                | <b>Work-in-progress</b>   | <b>iB</b>  |              |
|                      |   | <b>C</b>                                | <b>Finished goods</b>   | <b>iC</b>  |              |
|                      |   | <b>D</b>                                | <b>Stock-in-trade (in respect of goods acquired for trading)</b>  | <b>iD</b>  |              |
|                      |   | <b>E</b>                                | <b>Stores/consumables including packing material</b>              | <b>iE</b>  |              |
|                      |   | <b>F</b>                                | <b>Loose tools</b>  | <b>iF</b>  |              |
|                      |   | <b>G</b>                                | <b>Others</b>   | <b>iG</b>  |              |
|                      |   | <b>H</b>                                | <b>Total (iA + iB + iC + iD + iE + iF + iG)</b>                   | <b>iH</b>  |              |
|                      |   | <b>ii</b>                               | <b>Sundry Debtors</b>   |  |              |
|                      |   | <b>A</b>                                | <b>Outstanding for more than one year</b>                         | <b>iiA</b>   |              |
|                      |   | <b>B</b>                                | <b>Others</b>   | <b>iiB</b>   |              |
|                      |   | <b>C</b>                                | <b>Total Sundry Debtors</b>                                       | <b>iiC</b>   |              |
|                      |   | <b>iii</b>                              | <b>Cash and bank balances</b>                                     |  |              |
|                      |   | <b>A</b>                                | <b>Balance with banks</b>   | <b>iiiA</b>  |              |
|                      |   | <b>B</b>                                | <b>Cash-in-hand</b>   | <b>iiiB</b>  |              |

|                 |   |  |  |   |                     |                  |     |     |  |  |
|-----------------|---|--|--|---|---------------------|------------------|-----|-----|--|--|
|                 |   |  | C  | Others  | iiiC                |                  |     |     |  |  |
|                 |   |  | D  | Total Cash and cash equivalents (iiiA + iiiB + iiiC)                |                     | iiiD             |     |     |  |  |
|                 |   | iv   | Other Current Assets                         |   |                     |                  | aiv |     |  |  |
|                 |   | v  | Total current assets (iH + iiC + iiiD + aiv) |   |                     |                  | av  |     |  |  |
|                 |   | b  | Loans and advances                           |   |                     |                  |     |     |  |  |
|                 |   |  | i  | Advances recoverable in cash or in kind or for value to be received | bi                  |                  |     |     |  |  |
|                 |   |  | ii   | Deposits, loans and advances to corporate and others                | bii                 |                  |     |     |  |  |
|                 |   |  | iii  | Balance with Revenue Authorities                                    | biii                |                  |     |     |  |  |
|                 |   |  | iv   | Total (bi + bii + biii)   |                     |                  |     | biv |  |  |
|                 |   |  | v  | Loans and advances included in biv which is                         |                     |                  |     |     |  |  |
|                 |   |  | a  | for the purpose of business or profession                           | va                  |                  |     |     |  |  |
|                 |   |  | b  | not for the purpose of business or profession                       | vb                  |                  |     |     |  |  |
|                 |   | c  | Total (av + biv)                             |   |                     |                  |     | 3c  |  |  |
|                 |   | d  | Current liabilities and provisions           |   |                     |                  |     |     |  |  |
|                 |   |  |  | i   | Current liabilities |                  |     |     |  |  |
|                 |   |  |  |   | A                   | Sundry Creditors |     |     |  |  |
| 1               | Outstanding for more than one year              |  |  |   | 1                   |                  |     |     |  |  |
|                 | Others  |  |  |   | 2                   |                  |     |     |  |  |
|                 | Total (1 + 2)                                   |  |  |   | A3                  |                  |     |     |  |  |
| B               | Liability for leased assets                     |  |  | iB  |                     |                  |     |     |  |  |
| C               | Interest Accrued and due on borrowings          |  |  | iC  |                     |                  |     |     |  |  |
| D               | Interest accrued but not due on borrowings      |  |  | iD  |                     |                  |     |     |  |  |
| E               | Income received in advance                      |  |  | iE  |                     |                  |     |     |  |  |
| F               | Other payables                                  |  |  | iF  |                     |                  |     |     |  |  |
| G               | Total (A3 + iB + iC + iD + iE + iF)             |  |  |   | iG                  |                  |     |     |  |  |
|                 | ii  |  |  | Provisions  |                     |                  |     |     |  |  |
|                 | A   |  |  | Provision for Income Tax  |                     |                  | iiA |     |  |  |
|                 | B   |  |  | Provision for Leave encashment/Superannuation/Gratuity              |                     |                  | iiB |     |  |  |
|                 | C   |  |  | Other Provisions  |                     |                  | iiC |     |  |  |
| D               | Total (iiA + iiB + iiC)                         |  |  |   | iiE                 |                  |     |     |  |  |
| iii             | Total (iE + iiD)                                |  |  |   |                     | diii             |     |     |  |  |
| e               | Net current assets (3c – diii)                  |  |  |   |                     | 3e               |     |     |  |  |
| 4               | a   | Miscellaneous expenditure not written off or adjusted  |  |   | 4a                  |                  |     |     |  |  |
|                 | b   | Deferred tax asset   |  |   | 4b                  |                  |     |     |  |  |
|                 | c   | Debit balance in Profit and loss account/ accumulated balance  |  |   | 4c                  |                  |     |     |  |  |
|                 | d   | Total (4a + 4b + 4c)   |  |   |                     | 4d               |     |     |  |  |
| 5               | Total, application of funds (1e + 2c + 3e + 4d) |  |  |   |                     | 5                |     |     |  |  |
| NO ACCOUNT CASE | C   | In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 <sup>st</sup> day of March, - 2019, in respect of business or profession |  |   |                     |                  |     |     |  |  |
|                 | 1   | Amount of total sundry debtors   |  |   |                     | C1               |     |     |  |  |
|                 | 2   | Amount of total sundry creditors   |  |   |                     | C2               |     |     |  |  |
|                 | 3   | Amount of total stock-in-trade   |  |   |                     | C3               |     |     |  |  |
|                 | 4   | Amount of the cash balance   |  |   |                     | C4               |     |     |  |  |

**Part A-  
Manufacturing  
Account**

**Manufacturing Account for the financial year 2018-19** (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

|    |   |                                   |                               |    |   |  |
|----|---|-----------------------------------|-------------------------------|----|---|--|
|    | 1 | Opening Inventory                 |                               |    |   |  |
|    | A | i                                 | Opening stock of raw-material |    | i |  |
| ii |   | Opening stock of Work in progress |                               | ii |   |  |

|   |  |                                   |     |  |      |  |
|---|--|-----------------------------------|-----|--|------|--|
|   | iii  | Total (i + ii)                    |     |  | Aiii |  |
| B | Purchases (net of refunds and duty or tax, if any)             |                                   |     |  | B    |  |
| C | Direct wages   |                                   |     |  | C    |  |
| D | Direct expenses (Di + Dii + Diii)                              |                                   |     |  | D    |  |
|   | i  | Carriage inward                   | i   |  |      |  |
|   | ii   | Power and fuel                    | ii  |  |      |  |
|   | iii  | Other direct expenses             | iii |  |      |  |
| E | Factory Overheads  |                                   |     |  |      |  |
|   | i  | Indirect wages                    | i   |  |      |  |
|   | i  | Factory rent and rates            | ii  |  |      |  |
|   | iii  | Factory Insurance                 | iii |  |      |  |
|   | iv   | Factory fuel and power            | iv  |  |      |  |
|   | v  | Factory general expenses          | v   |  |      |  |
|   | vi   | Depreciation of factory machinery | vi  |  |      |  |
|   | vii  | Total (i+ii+iii+iv+v+vi)          |     |  | Evii |  |
| F | Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)     |                                   |     |  | F    |  |
| 2 | Closing Stock  |                                   |     |  |      |  |
|   | i  | Raw material                      | 2i  |  |      |  |
|   | ii   | Work-in-progress                  | 2ii |  |      |  |
|   | Total (2i + 2ii)   |                                   |     |  | 2    |  |
| 3 | Cost of Goods Produced – transferred to Trading Account (1F-2) |                                   |     |  | 3    |  |

**Part A-Trading Account** Trading Account for the financial year 2018-19 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

|                            |      |   |  |      |     |     |  |
|----------------------------|------|---|--|------|-----|-----|--|
| CREDITS TO TRADING ACCOUNT | 4    | Revenue from operations   |  |      |     |     |  |
|                            | A    | Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)          |  |      |     |     |  |
|                            |      | i   | Sale of goods  | i    |     |     |  |
|                            |      | ii  | Sale of services                                     | ii   |     |     |  |
|                            |      | iii   | Other operating revenues (specify nature and amount) |      |     |     |  |
|                            |      | a   |  | iiia |     |     |  |
|                            |      | b   |  | iiib |     |     |  |
|                            |      | c   | Total (iiia + iiib)                                  | iiic |     |     |  |
|                            |      | iv  | Total (i + ii + iiic)                                |      |     | Aiv |  |
|                            | B    | Gross receipts from Profession  |  |      |     | B   |  |
|                            | C    | Duties, taxes and cess received or receivable in respect of goods and services sold or supplied |  |      |     |     |  |
|                            |      | i   | Union Excise duties                                  | i    |     |     |  |
|                            | ii   | Service tax   | ii   |      |     |     |  |
|                            | iii  | VAT/ Sales tax  | iii  |      |     |     |  |
|                            | iv   | Central Goods & Service Tax (CGST)  | iv   |      |     |     |  |
|                            | v    | State Goods & Services Tax (SGST)   | v  |      |     |     |  |
|                            | vi   | Integrated Goods & Services Tax (IGST)  | vi   |      |     |     |  |
|                            | vii  | Union Territory Goods & Services Tax (UTGST)  | vii  |      |     |     |  |
|                            | viii | Any other duty, tax and cess  | viii   |      |     |     |  |
|                            | ix   | Total (i + ii + iii + iv +v+ vi+vii+viii)   |  |      | Cix |     |  |
|                            | D    | Total Revenue from operations (Aiv + B +Cix)  |  |      |     | 4D  |  |
|                            | 5    | Closing Stock of Finished Stocks  |  |      |     | 5   |  |
|                            | 6    | Total of credits to Trading Account (4D + 5iv )   |  |      |     | 6   |  |
| DEBITS TO TRADING ACCOUNT  | 7    | Opening Stock of Finished Goods   |  |      |     | 7   |  |
|                            | 8    | Purchases (net of refunds and duty or tax, if any)  |  |      |     | 8   |  |
|                            | 9    | Direct Expenses (9i + 9ii + 9iii)   |  |      |     | 9   |  |
|                            |      | i   | Carriage inward                                      | i    |     |     |  |

|    |   |  |        |       |    |
|----|---|--|--------|-------|----|
|    | ii  | Power and fuel   | ii     |       |    |
|    | iii   | Other direct expenses<br>Note: Row can be added as per the nature of Direct Expenses | iii    |       |    |
| 10 | Duties and taxes, paid or payable, in respect of goods and services purchased                     |  |        |       |    |
|    | i   | Custom duty  | 10i    |       |    |
|    | ii  | Counter veiling duty   | 10ii   |       |    |
|    | iii   | Special additional duty  | 10iii  |       |    |
|    | iv  | Union excise duty  | 10iv   |       |    |
|    | v   | Service tax  | 10v    |       |    |
|    | vi  | VAT/ Sales tax   | 10vi   |       |    |
|    | vii   | Central Goods & Service Tax (CGST)   | 10vii  |       |    |
|    | viii  | State Goods & Services Tax (SGST)  | 10viii |       |    |
|    | ix  | Integrated Goods & Services Tax (IGST)   | 10ix   |       |    |
|    | x   | Union Territory Goods & Services Tax (UTGST)   | 10x    |       |    |
|    | xi  | Any other tax, paid or payable   | 10xi   |       |    |
|    | xii   | Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)  |        | 10xii |    |
| 11 | Cost of goods produced – Transferred from Manufacturing Account                                   |  |        |       | 11 |
| 12 | Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11) |  |        |       | 12 |

**Part A-P & L**

**Profit and Loss Account for the financial year 2018-19** (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

|                                    |     |   |  |      |     |       |
|------------------------------------|-----|---|--|------|-----|-------|
| CREDITS TO PROFIT AND LOSS ACCOUNT | 13  | Gross profit transferred from Trading Account                                 |  |      |     | 13    |
|                                    | 14  | Other income  |  |      |     |       |
|                                    |     | i   | Rent   | i    |     |       |
|                                    |     | ii  | Commission   | ii   |     |       |
|                                    |     | iii   | Dividend income  | iii  |     |       |
|                                    |     | iv  | Interest income  | iv   |     |       |
|                                    |     | v   | Profit on sale of fixed assets   | v    |     |       |
|                                    |     | vi  | Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)                     | vi   |     |       |
|                                    |     | vii   | Profit on sale of other investment   | vii  |     |       |
|                                    |     | viii  | Gain (loss) on account of foreign exchange fluctuation u/s 43AA  | viii |     |       |
|                                    |     | ix  | Profit on conversion of inventory into capital asset u/s 28(via) (FMV of inventory as on the date of conversion) | ix   |     |       |
|                                    |     | x   | Agricultural income  | x    |     |       |
|                                    |     | xi  | Any other income (specify nature and amount)   |      |     |       |
|                                    |     |   | a  |      | xia |       |
|                                    |     | b   |  | xib  |     |       |
|                                    |     | c   | Total (xia + xib)  | xic  |     |       |
|                                    | xii | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x+ xic) |  |      |     | 14xii |
|                                    | 15  | Total of credits to profit and loss account (13+14xii)                        |  |      |     | 15    |
| DEBITS TO PROFIT AND LOSS ACCOUNT  | 16  | Freight outward   |  |      |     | 16    |
|                                    | 17  | Consumption of stores and spare parts   |  |      |     | 17    |
|                                    | 18  | Power and fuel  |  |      |     | 18    |
|                                    | 19  | Rents   |  |      |     | 19    |
|                                    | 20  | Repairs to building   |  |      |     | 20    |
|                                    | 21  | Repairs to machinery  |  |      |     | 21    |
|                                    | 22  | Compensation to employees   |  |      |     |       |
|                                    | i   | Salaries and wages  | 22i  |      |     |       |
|                                    | ii  | Bonus   | 22ii   |      |     |       |
|                                    | iii | Reimbursement of medical expenses   | 22iii  |      |     |       |
|                                    | iv  | Leave encashment  | 22iv   |      |     |       |

|    |   |  |        |          |       |
|----|---|--|--------|----------|-------|
|    | v   | Leave travel benefits  | 22v    |          |       |
|    | vi  | Contribution to approved superannuation fund   | 22vi   |          |       |
|    | vii   | Contribution to recognised provident fund  | 22vii  |          |       |
|    | viii  | Contribution to recognised gratuity fund   | 22viii |          |       |
|    | ix  | Contribution to any other fund   | 22ix   |          |       |
|    | x   | Any other benefit to employees in respect of which an expenditure has been incurred              | 22x    |          |       |
|    | xi  | Total compensation to employees (total of 22i to 22x)  |        |          | 22xi  |
|    | xii   | Whether any compensation, included in 22xi, paid to non-residents                                | xiiia  | Yes / No |       |
|    |   | If Yes, amount paid to non-residents   | xiiib  |          |       |
| 23 | <b>Insurance</b>  |  |        |          |       |
|    | i   | Medical Insurance  | 23i    |          |       |
|    | ii  | Life Insurance   | 23ii   |          |       |
|    | iii   | Keyman's Insurance   | 23iii  |          |       |
|    | iv  | Other Insurance including factory, office, car, goods, etc.                                      | 23iv   |          |       |
|    | v   | Total expenditure on insurance (23i + 23ii + 23iii + 23iv)                                       |        |          | 23v   |
| 24 | <b>Workmen and staff welfare expenses</b>   |  |        |          |       |
| 25 | <b>Entertainment</b>  |  |        |          |       |
| 26 | <b>Hospitality</b>  |  |        |          |       |
| 27 | <b>Conference</b>   |  |        |          |       |
| 28 | <b>Sales promotion including publicity (other than advertisement)</b>                               |  |        |          |       |
| 29 | <b>Advertisement</b>  |  |        |          |       |
| 30 | <b>Commission</b>   |  |        |          |       |
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |       |
|    | ii  | To others  | ii     |          |       |
|    | iii   | Total (i + ii)   |        |          | 30iii |
| 31 | <b>Royalty</b>  |  |        |          |       |
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |       |
|    | ii  | To others  | ii     |          |       |
|    | iii   | Total (i + ii)   |        |          | 31iii |
| 32 | <b>Professional / Consultancy fees / Fee for technical services</b>                                 |  |        |          |       |
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i      |          |       |
|    | ii  | To others  | ii     |          |       |
|    | iii   | Total (i + ii)   |        |          | 32iii |
| 33 | <b>Hotel, boarding and Lodging</b>  |  |        |          |       |
| 34 | <b>Traveling expenses other than on foreign traveling</b>   |  |        |          |       |
| 35 | <b>Foreign travelling expenses</b>  |  |        |          |       |
| 36 | <b>Conveyance expenses</b>  |  |        |          |       |
| 37 | <b>Telephone expenses</b>   |  |        |          |       |
| 38 | <b>Guest House expenses</b>   |  |        |          |       |
| 39 | <b>Club expenses</b>  |  |        |          |       |
| 40 | <b>Festival celebration expenses</b>  |  |        |          |       |
| 41 | <b>Scholarship</b>  |  |        |          |       |
| 42 | <b>Gift</b>   |  |        |          |       |
| 43 | <b>Donation</b>   |  |        |          |       |
| 44 | <b>Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)</b> |  |        |          |       |
|    | i   | Union excise duty  | 44i    |          |       |
|    | ii  | Service tax  | 44ii   |          |       |
|    | iii   | VAT/ Sales tax   | 44iii  |          |       |
|    | iv  | Cess   | 44iv   |          |       |



|    |   |  |               |             |      |  |
|----|---|--|---------------|-------------|------|--|
|    | v   | Central Goods & Service Tax (CGST)   | 44v           |             |      |  |
|    | vi  | State Goods & Services Tax (SGST)  | 44vi          |             |      |  |
|    | vii   | Integrated Goods & Services Tax (IGST)   | 44vii         |             |      |  |
|    | viii  | Union Territory Goods & Services Tax (UTGST)   | 44viii        |             |      |  |
|    | ix  | Any other rate, tax, duty or cess incl STT and CTT   | 44ix          |             |      |  |
|    | x   | Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)             | 44x           |             |      |  |
| 45 | Audit fee   |  |               |             | 45   |  |
| 46 | Salary/Remuneration paid to Partners of the firm  |  |               |             | 46   |  |
| 47 | Other expenses (specify nature and amount)  |  |               |             |      |  |
|    | i   |  | i             |             |      |  |
|    | ii  |  | ii            |             |      |  |
|    | iii   | Total (i + ii)   |               | 47iii       |      |  |
| 48 | Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)   |  |               |             |      |  |
|    | i   |  | 48i           |             |      |  |
|    | ii  |  | 48ii          |             |      |  |
|    | iii   |  | 48iii         |             |      |  |
|    | iv  | Rows can be added as required  | 48iv          |             |      |  |
|    | v   | Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address)                       | 48v           |             |      |  |
|    | vi  | Others (amounts less than Rs. 1 lakh)  | 48vi          |             |      |  |
|    | vii   | Total Bad Debt (48i + 48ii + 48iii + 48iv + 48v + 48vi)  |               | 48vii       |      |  |
| 49 | Provision for bad and doubtful debts  |  |               |             | 49   |  |
| 50 | Other provisions  |  |               |             | 50   |  |
| 51 | Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48vii + 49 + 50)] |  |               |             | 51   |  |
| 52 | Interest  |  |               |             |      |  |
|    | i   | Paid outside India, or paid in India to a non-resident other than a company or a foreign company                   | i             |             |      |  |
|    | ii  | To others  | ii            |             |      |  |
|    | iii   | Total (i + ii)   |               | 52iii       |      |  |
| 53 | Depreciation and amortisation   |  |               |             | 53   |  |
| 54 | Net profit before taxes (51 – 52iii – 53)   |  |               |             | 54   |  |
| 55 | Provision for current tax   |  |               |             | 55   |  |
| 56 | Provision for Deferred Tax and deferred liability   |  |               |             | 56   |  |
| 57 | Profit after tax (54 - 55 - 56)   |  |               |             | 57   |  |
| 58 | Balance brought forward from previous year  |  |               |             | 58   |  |
| 59 | Amount available for appropriation (57 + 58)  |  |               |             | 59   |  |
| 60 | Transferred to reserves and surplus   |  |               |             | 60   |  |
| 61 | Balance carried to balance sheet in proprietor's account (59 – 60)  |  |               |             | 61   |  |
| 62 | COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP)   |  |               |             |      |  |
|    | SR.NO.  | Name of Business   | Business code | Description |      |  |
|    |   |  |               |             |      |  |
|    |   |  |               |             |      |  |
|    | (i)   | Gross Turnover or Gross Receipts (ia + ib)   |               |             | 62i  |  |
|    | a   | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date | ia            |             |      |  |
|    | b   | Any other mode   | ib            |             |      |  |
|    | (ii)  | Presumptive Income under section 44AD (iia + iib)  |               |             | 62ii |  |
|    | a   | 6% of 62ia, or the amount claimed to have been earned, whichever is higher   | iia           |             |      |  |
|    | b   | 8% of 62ib, or the amount claimed to have been earned, whichever is higher   | iib           |             |      |  |
|    | NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB    |  |               |             |      |  |
| 63 | COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than LLP)  |  |               |             |      |  |
|    | SR.NO.  | Name of Business   | Business code | Description |      |  |

|    |  |  |  |   |   |  |         |  |
|----|--|--|--|---|---|--|---------|--|
|    |  |  |  |   |   |  |         |  |
|    | (i) Gross Receipts   |  |  |   |   | 63i  |         |  |
|    | (ii) Presumptive Income under section 44ADA (50% of 63i, or the amount claimed to have been earned whichever is higher)  |  |  |   |   | 63ii   |         |  |
|    | NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB   |  |  |   |   |  |         |  |
| 64 | <b>COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE</b>   |  |  |   |   |  |         |  |
|    | SR.NO.   | Name of Business   |  | Business code                                     |   | Description  |         |  |
|    |  |  |  |   |   |  |         |  |
|    |  | <u>Registration No. of goods carriage</u>  | <u>Whether owned/leased/hired</u>  | <u>Tonnage capacity of goods carriage (in MT)</u> | <u>Number of months for which goods carriage was owned/leased/hired by assessee</u> | <u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u> |         |  |
|    | (i)  | (1)  | (2)  | (3)   | (4)   | (5)  |         |  |
|    | (a)  |  |  |   |   |  |         |  |
|    | (b)  |  |  |   |   |  |         |  |
|    | Add row options as necessary (upto maximum 10)   |  |  |   |   |  |         |  |
|    | (ii)   | Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)] |  |   |   |  | 64(ii)  |  |
|    | (iii)  | Less: Salary/Remuneration to Partners of the firm  |  |   |   |  | 64(iii) |  |
|    | (iv)   | Total Presumptive Income u/s 44AE (ii-iii)   |  |   |   |  | 64(iv)  |  |
|    | NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, then the regular ITR 3 or ITR 5 form has to be filled up. |  |  |   |   |  |         |  |
| 65 | <b>IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2018-19 in respect of business or profession -</b>                |  |  |   |   |  |         |  |
|    | (i) For assessee carrying on Business  |  |  |   |   |  |         |  |
|    | a  | Gross receipts (a1 + a2)   |  |   |   | ia   |         |  |
|    |  | 1  | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date |   |   | a1   |         |  |
|    |  | 2  | Any other mode   |   |   | a2   |         |  |
|    | b  | Gross profit   |  |   |   | ib   |         |  |
|    | c  | Expenses   |  |   |   | ic   |         |  |
|    | d  | Net profit   |  |   |   |  | 65i     |  |
|    | (ii) For assessee carrying on Profession   |  |  |   |   |  |         |  |
|    | a  | Gross receipts (a1 + a2)   |  |   |   | ia   |         |  |
|    |  | 1  | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date |   |   | a1   |         |  |
|    |  | 2  | Any other mode   |   |   | a2   |         |  |
|    | b  | Gross profit   |  |   |   | iib  |         |  |
|    | c  | Expenses   |  |   |   | iic  |         |  |
|    | d  | Net profit   |  |   |   |  | 65ii    |  |
|    | (iii)  | Total profit (65i + 65ii)  |  |   |   |  | 65iii   |  |
| 66 | i  | Turnover from speculative activity   |  |   |   |  | 66i     |  |
|    | ii   | Gross Profit   |  |   |   |  | 66ii    |  |
|    | iii  | Expenditure, if any  |  |   |   |  | 66iii   |  |
|    | iv   | Net income from speculative activity (66ii - 66iii)  |  |   |   |  | 66iv    |  |

NO ACCOUNT CASE

**Part A- OI****Other Information** (mandatory if liable for audit under section 44AB)

|                   |    |  |  |  |  |    |                          |
|-------------------|----|--|--|--|--|----|--------------------------|
| OTHER INFORMATION | 1  | Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash   |  |  |  |    |                          |
|                   | 2  | Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |  |  |  |    |                          |
|                   | 3a | Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS] |  |  |  | 3a |                          |
|                   | 3b | Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS] |  |  |  | 3b |                          |
|                   | 4  | Method of valuation of closing stock employed in the previous year   |  |  |  |    |                          |
|                   | a  | Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)   |  |  |  |    | <input type="checkbox"/> |
|                   | b  | Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)   |  |  |  |    | <input type="checkbox"/> |

|  |  |     |  |
|--|--|-----|--|
| c  | Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |     |  |
| d  | Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A   | 4d  |  |
| e  | Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A   | 4e  |  |
| <b>5</b> Amounts not credited to the profit and loss account, being -  |  |     |  |
| a  | the items falling within the scope of section 28   | 5a  |  |
| b  | the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned                            | 5b  |  |
| c  | escalation claims accepted during the previous year  | 5c  |  |
| d  | any other item of income   | 5d  |  |
| e  | capital receipt, if any  | 5e  |  |
| f  | Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)  | 5f  |  |
| <b>6</b> Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses- |  |     |  |
| a  | Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]   | 6a  |  |
| b  | Premium paid for insurance on the health of employees [36(1)(ib)]  | 6b  |  |
| c  | Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]   | 6c  |  |
| d  | Any amount of interest paid in respect of borrowed capital [36(1)(iii)]  | 6d  |  |
| e  | Amount of discount on a zero-coupon bond [36(1)(iia)]  | 6e  |  |
| f  | Amount of contributions to a recognised provident fund [36(1)(iv)]   | 6f  |  |
| g  | Amount of contributions to an approved superannuation fund [36(1)(iv)]   | 6g  |  |
| h  | Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]   | 6h  |  |
| i  | Amount of contributions to an approved gratuity fund [36(1)(v)]  | 6i  |  |
| j  | Amount of contributions to any other fund  | 6j  |  |
| k  | Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)] | 6k  |  |
| l  | Amount of bad and doubtful debts [36(1)(vii)]  | 6l  |  |
| m  | Provision for bad and doubtful debts [36(1)(vii)]  | 6m  |  |
| n  | Amount transferred to any special reserve [36(1)(viii)]  | 6n  |  |
| o  | Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]  | 6o  |  |
| p  | Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]  | 6p  |  |
| q  | Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]  | 6q  |  |
| r  | Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)]   | 6r  |  |
| s  | Any other disallowance   | 6s  |  |
| t  | Total amount disallowable under section 36 (total of 6a to 6s)   | 6t  |  |
| <b>u</b> Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)   |  |     |  |
| i  | deployed in India  | i   |  |
| ii   | deployed outside India   | ii  |  |
| iii  | Total  | iii |  |
| <b>7</b> Amounts debited to the profit and loss account, to the extent disallowable under section 37   |  |     |  |
| a  | Expenditure of capital nature [37(1)]  | 7a  |  |
| b  | Expenditure of personal nature [37(1)]   | 7b  |  |

|    |   |  |     |  |     |  |
|----|---|--|-----|--|-----|--|
|    | c   | Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]  | 7c  |  |     |  |
|    | d   | Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]   | 7d  |  |     |  |
|    | e   | Expenditure by way of penalty or fine for violation of any law for the time being in force   | 7e  |  |     |  |
|    | f   | Any other penalty or fine  | 7f  |  |     |  |
|    | g   | Expenditure incurred for any purpose which is an offence or which is prohibited by law   | 7g  |  |     |  |
|    | h   | Amount of any liability of a contingent nature   | 7h  |  |     |  |
|    | i   | Any other amount not allowable under section 37  | 7i  |  |     |  |
|    | j   | Total amount disallowable under section 37 (total of 7a to 7i)   |     |  | 7j  |  |
| 8  | A. Amounts debited to the profit and loss account, to the extent disallowable under section 40                  |  |     |  |     |  |
|    | a   | Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B  | Aa  |  |     |  |
|    | b   | Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B   | Ab  |  |     |  |
|    | c   | Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016  | Ac  |  |     |  |
|    | d   | Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B  | Ad  |  |     |  |
|    | e   | Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]   | Ae  |  |     |  |
|    | f   | Amount paid as wealth tax [40(a)(ia)]  | Af  |  |     |  |
|    | g   | Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)   | Ag  |  |     |  |
|    | h   | Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]  | Ah  |  |     |  |
|    | i   | Any other disallowance   | Ai  |  |     |  |
|    | j   | Total amount disallowable under section 40(total of Aa to Ai)  |     |  | 8Aj |  |
|    | B. Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year |  |     |  | 8B  |  |
| 9  | Amounts debited to the profit and loss account, to the extent disallowable under section 40A                    |  |     |  |     |  |
|    | a   | Amounts paid to persons specified in section 40A(2)(b)   | 9a  |  |     |  |
|    | b   | Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, disallowable under section 40A(3)  | 9b  |  |     |  |
|    | c   | Provision for payment of gratuity [40A(7)]   | 9c  |  |     |  |
|    | d   | any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]  | 9d  |  |     |  |
|    | e   | Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)]  | 9e  |  |     |  |
|    | f   | Any other disallowance   | 9f  |  |     |  |
|    | g   | Total amount disallowable under section 40A  |     |  | 9g  |  |
| 10 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year   |  |     |  |     |  |
|    | a   | Any sum in the nature of tax, duty, cess or fee under any law  | 10a |  |     |  |
|    | b   | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees  | 10b |  |     |  |
|    | c   | Any sum payable to an employee as bonus or commission for services rendered  | 10c |  |     |  |
|    | d   | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation   | 10d |  |     |  |
|    | e   | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank | 10e |  |     |  |

|    |  |  |     |     |    |
|----|--|--|-----|-----|----|
|    | f  | Any sum payable towards leave encashment   | 10f |     |    |
|    | g  | Any sum payable to the Indian Railways for the use of railway assets   | 10g |     |    |
|    | h  | Total amount allowable under section 43B (total of 10a to 10g)   |     | 10h |    |
| 11 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B    |  |     |     |    |
|    | a  | Any sum in the nature of tax, duty, cess or fee under any law  | 11a |     |    |
|    | b  | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees  | 11b |     |    |
|    | c  | Any sum payable to an employee as bonus or commission for services rendered  | 11c |     |    |
|    | d  | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation   | 11d |     |    |
|    | e  | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank | 11e |     |    |
|    | f  | Any sum payable towards leave encashment   | 11f |     |    |
|    | g  | Any sum payable to the Indian Railways for the use of railway assets   | 11g |     |    |
|    | h  | Total amount disallowable under Section 43B (total of 11a to 11g)  |     | 11h |    |
| 12 | Amount of credit outstanding in the accounts in respect of   |  |     |     |    |
|    | a  | Union Excise Duty  | 12a |     |    |
|    | b  | Service tax  | 12b |     |    |
|    | c  | VAT/sales tax  | 12c |     |    |
|    | d  | Central Goods & Service Tax (CGST)   | 12d |     |    |
|    | e  | State Goods & Services Tax (SGST)  | 12e |     |    |
|    | f  | Integrated Goods & Services Tax (IGST)   | 12f |     |    |
|    | g  | Union Territory Goods & Services Tax (UTGST)   | 12g |     |    |
|    | h  | Any other tax  | 12h |     |    |
|    | i  | Total amount outstanding (total of 12a to 12h)   |     | 12i |    |
| 13 | Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC                               |  |     |     | 13 |
| 14 | Any amount of profit chargeable to tax under section 41  |  |     |     | 14 |
| 15 | Amount of income or expenditure of prior period credited or debited to the profit and loss account (net) |  |     |     | 15 |
| 16 | Amount of expenditure disallowed u/s 14A   |  |     |     | 16 |

**Part A – QD** Quantitative details (mandatory if liable for audit under section 44AB)

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

|          |   |           |  |
|----------|---|-----------|--|
| <b>a</b> | <b>opening stock</b>                                  | <b>7a</b> |  |
| <b>b</b> | <b>purchase during the previous year</b>              | <b>7b</b> |  |
| <b>c</b> | <b>quantity manufactured during the previous year</b> | <b>7c</b> |  |
| <b>d</b> | <b>sales during the previous year</b>                 | <b>7d</b> |  |
| <b>e</b> | <b>closing stock</b>                                  | <b>7e</b> |  |
| <b>f</b> | <b>shortage/ excess, if any</b>                       | <b>7f</b> |  |