MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 29th April, 2025

No. 40/2025

G.S.R. 271(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. **Short title and commencement**. — (1) These rules may be called the Income-tax (twelfth 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 (hereinafter referred to as the principal rules), in rule 12, —

(a) in sub-rule (1), —

(i) for the figures "2024", the figures "2025" shall be substituted;

(ii) in clause (*a*), in sub-clause (*iii),* for the words "does not have any loss under the head, "the words "does not have any loss under the head; or" shall be substituted.

(iii) in clause (*a*), after sub-clause (*iii*), the following sub-clause shall be inserted, namely, —

"(*iv*) "Capital gains", where assessee has only long-term capital gains under section 112A not exceeding one lakh twenty-five thousand rupees and does not have any brought forward loss or loss to be carried forward under the head,"

(iv) in clause (*ca*), for the words, figures and letters "in the case of a person being an individual or a Hindu undivided family, who is a resident other than not ordinarily resident, or a firm, other than limited liability partnership firm, which is a resident deriving income under the head "Profits or gains of business or profession" and such income is computed in accordance with special provisions referred to in section 44AD, section 44ADA and section 44AE of the Act for computation of such income, be in Form SUGAM (ITR-4) and be verified in the manner indicated therein:", the words, figures and letters "in the case of a person being an individual or a Hindu undivided family, who is a resident other than not ordinarily resident, or a firm, other than limited liability partnership firm, which is a resident,—

(*i*) deriving income under the head "Profits or gains of business or profession" and such income is computed in accordance with special provisions referred to in section 44AD, section 44ADA and section 44AE of the Act for computation of such income; and;

(*ii*) has, "Capital gains", if any, where assessee has only long-term capital gains under section 112A not exceeding one lakh twenty-five thousand rupees,

be in Form SUGAM (ITR-4) and be verified in the manner indicated therein" shall be substituted;

(b) in sub-rule (5), for the figures "2023", the figures "2024" shall be substituted.

3. In the principal rules, in rule 11B, after the words, figures and letters "Form No. 10BA", the words "and furnish the same along with the return of income" shall be inserted.

4. In the principal rules, in Appendix II,—

(a) for FORM ITR-1, the following FORM shall be substituted, namely: —–

"FORM	ITR-1 SAHAJ	**INDIAN INCOME TAX RETURN** [For individuals being a resident (other than not ordinarily resident) having total income upto Rs.50 lakh and having Income from Salaries, one house property, other sources (Interest etc.), long-term capital gains under section 112A up to Rs. 1.25 lakh, and agricultural income up to Rs.5 thousand] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or in cases where TDS has been deducted u/s 194N or if income-tax is deferred on ESOP or has assets (including financial interest in any entity) located outside India] *(Refer instructions for eligibility)*	Assessment Year 2 0 2 5 - 2 6

PART A GENERAL INFORMATION			
(A1) PAN	(A2) First Name (A2a) Middle Name (A3) Last name	(A4) Date of Birth D D M M Y Y Y Y	(A5) Aadhaar Number (*12 digits*)
(A6) Mobile No.	(A7) Email Address	Address: *(A8) Flat/Door/Block No. (A9)Name of Premises/Building/Village (A10) Road/Street/Post Office Area/Locality (A11) Town/City/District (A12) State (A13) Country (A14) PIN code*	

(A15) Filed u/s *(Tick)* *[Please see instruction]*	☐ 139(1)-On or before due date, ☐139(4)-Belated, ☐139(5)-Revised, ☐119(2)(b)- After Condonation of delay	(A17) Nature of employment- ☐ Central Govt. ☐ State Govt. ☐ Public Sector Undertaking ☐ Pensioners-CG ☐ Pensioners-SG ☐ Pensioners-PSU ☐ Pensioners- Others ☐ Others ☐ Not Applicable (e.g. Family Pension etc.)
(A16) Or Filed in response to notice u/s	☐ 139(9), ☐ 142(1), ☐ 148, ☐ 153C	

(A18) If revised/defective, then enter Receipt No. and Date of filing original return (*DD/MM/YYYY)*	/ /
(A19) If filed in response to notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b)- enter Unique Number/Document Identification Number (DIN) & Date of such Notice or Order	/ /
(A20) Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") ☐ Yes ☐ No	
(A21) 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)]	
(i) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)	Amount (Rs) (If Yes)

(ii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)	**Amount (Rs) (If Yes)**
(iii) Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)	**(Tick) ☐ Yes ☐ No**

PART B GROSS TOTAL INCOME **Whole- Rupee (₹) only**

B1	**i**	**Gross Salary (ia + ib + ic+id+ie)**			**i**	
SALARY / PENSION		**a Salary as per section 17(1)**	**ia**			
		b Value of perquisites as per section 17(2)	**ib**			
		c Profit in lieu of salary as per section 17(3)	**ic**			
		d Income from retirement benefit account maintained in a notified country u/s 89A (country drop down will be provided in e-filing utility)	**id**			
		e Income from retirement benefit account maintained in a country other than notified country u/s 89A	**ie**			
	ii	**Less allowances to the extent exempt u/s 10** *(drop down to be provided in e-filing utility)* (Ensure that it is included in salary income u/s 17(1)/17(2)/17(3))			**ii**	
	iia	**Less: Income claimed for relief from taxation u/s 89A**			**iia**	
	iii	**Net Salary (i – ii-iia)**			**iii**	
	iv	**Deductions u/s 16 (iva + ivb + ivc)**			**iv**	
		a Standard deduction u/s 16(ia)	**iva**			
		b Entertainment allowance u/s 16(ii)	**ivb**			
		c Professional tax u/s 16(iii)	**ivc**			
	v	**Income chargeable under the head 'Salaries' (iii – iv)**			**B1**	
B2		**Tick applicable option ☐ Self-Occupied ☐ Let Out ☐ Deemed Let Out**				
HOUSE PROPERTY	**i**	**Gross rent received/ receivable/ lettable value during the year**			**i**	
	ii	**Tax paid to local authorities**	**ii**			
	iii	**Annual Value (i – ii)**			**iii**	
	iv	**30% of Annual Value**	**iv**			
	v	**Interest payable on borrowed capital** *(Details are to be filled in the drop down to be provided in e-filing utility)*	**v**			
	vi	**Arrears/Unrealised rent received during the year less 30%**	**vi**			
	vii	**Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative)** **Note: - Maximum loss from House Property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -2**			**B2**	
B3		**Income from Other Sources** *(drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend income and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C)*			**B3**	
		Less: Deduction u/s 57(iia) *(in case of family pension only)*				
		Less: Income claimed for relief from taxation u/s 89A				
B4		**Gross Total Income (B1+B2+B3)** *(If loss, put the figure in negative)* **Note: To avail the benefit of carry forward and set of loss, please use ITR -2**			**B4**	

PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer instructions for Deduction limit as per Income-tax Act)

80C	**80CCC**	**80CCD(1)**	**80CCD(1B)**	**80CCD(2)**	**80CCH**	**80D**	**80DD**	**80DDB**	**80E**	**80EE**
(Details are to be filled in the drop down to be provided in e-filing utility)	*(Details are to be filled in the drop down to be provided in e-filing utility)*	*Details are to be filled in the drop down to be provided in e-filing utility)*	*Details are to be filled in the drop down to be provided in e-filing utility)*	*Details are to be filled in the drop down to be provided in e-filing utility)*		*(Details are to be filled in the drop down to be provided in e-filing utility)*	*(Details are to be filled in the drop down to be provided in e-filing utility)*	*(Details are to be filled in the drop down to be provided in e-filing utility)*	*(Details are to be filled in the drop down to be provided in e-filing utility)*	*(Details are to be filled in the drop down to be provided in e-filing utility)*

80EEA *(Details are to be filled in the drop down to be provided in e-filing utility)*	80EEB *(Details are to be filled in the drop down to be provided in e-filing utility)*	80G *(Details are to be filled in the drop down to be provided in e-filing utility)*	80GG *(Details are to be filled in the drop down to be provided in e-filing utility)*	80GGA *(Details are to be filled in the drop down to be provided in e-filing utility)*	80GGC *(Details are to be filled in the drop down to be provided in e-filing utility)*	80TTA	80TTB	80U *(Details are to be filled in the drop down to be provided in e-filing utility)*	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)*		
Total deductions					C1				**Total Income (B4-C1)**	C2	

Exempt Income For reporting purpose and Income on which no tax is payable	*Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section*
Income on which no tax is payable: **Long Term capital gains u/s 112A not chargeable to Income-tax**	
i. Total sale consideration	
ii. Total cost of acquisition	
iii. Long term capital gains as per sec 112A	

PART D – COMPUTATION OF TAX PAYABLE

D1	**Tax payable on total income**		D2	**Rebate u/s 87A**		D3	**Tax after Rebate**	
D4	**Health and education Cess @ 4% on D3**		D5	**Total Tax and Cess**		D6	**Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)**	
D7	**Interest u/s 234A**		D8	**Interest u/s 234B**		D9	**Interest u/s 234C**	
D10	**Fee u/s 234F**		D11	**Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – D6)**				
D12	**Total Taxes Paid**		D13	**Amount payable** (D11-D12) (if D11>D12)		D14	**Refund** (D12-D11) (if D12>D11)	

PART E – OTHER INFORMATION

Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)

Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Type of account (Dropdown to be provided by E-filing utility)	Select Account for Refund Credit
I					

1. All bank accounts held at any time are to be reported, except dormant A/c.
2. Minimum one account should be selected for refund credit.
3. In case multiple accounts are selected, refund will be credited to one of the validated accounts decided by CPC after processing the return.

	Schedule-IT Details of Advance Tax and Self-Assessment Tax payments				
		BSR Code	Date of Deposit *(DD/MM/YYYY)*	Serial Number of Challan	Tax paid
		Col (1)	Col (2)	Col (3)	Col (4)
R					
R					

	Schedule-TDS Details of TDS/TCS [As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/						
	TAN of deductor/Collector or PAN/ Aadhaar No. of the Tenant	Name of the Deductor/ Collector/Tenant	Section under which TDS is deducted	Gross payment/ receipt which is subject to tax deduction /collection	Year of tax deduction/ collection	Tax Deducted/ collected	TDS/TCS credit out of (5) claimed this Year
	Col (2)	Col (3a)	Col (3b)	Col (4)	Col (5)	Col (6)	Col (7)
T							
T							

VERIFICATION

Stamp Receipt No., Seal, Date & Sign of Receiving Official	I, son/ daughter of solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as ___________(*drop down to be provided in e-filing utility*) and I am also competent to make this return and verify it. I am holding permanent account number ____________.(*Please see instruction*). **Date**: **Signature:**

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";		

(b) for FORM ITR-4, the following FORM shall be substituted, namely: ––

"FORM	**ITR-4 SUGAM**	**INDIAN INCOME TAX RETURN** **[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE, and having long-term capital gains under section 112A upto Rs. 1.25 lakh]** **[Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP or has agricultural income more than Rs. 5000 or has assets (including financial interest in any entity) located outside India]** ***(Refer instructions for eligibility)***	**Assessment Year** **2 0 2 5 - 2 6**

PART A GENERAL INFORMATION			
(A1) First Name	**(A2) Middle Name**	**(A3) Last Name**	**(A4) Permanent Account Number**
(A5) Date of Birth/Formation (DD/MM/YYYY)			**(A6) Flat/Door/Block No.**
(A7) Name of Premises/ Building/ Village		**(A8) Road/Street/Post Office**	**(A9) Area/Locality**
(A10) Town/City/District	**(A11) State**	**(A12) Country**	**(A13) PIN Code/ZIP Code**
(A14) Aadhaar Number (*12 digits*)			**(A15) Status** **Individual ☐ HUF ☐** **Firm (other than LLP) ☐**
(A16) Residential/Office Phone Number with STD code/ Mobile No.1		**(A17) Mobile No. 2**	**(A18) Email Address-1 (self)** **Email Address -2**
(A19) Nature of employment - ☐ Central Govt. ☐ State Govt. ☐ Public Sector Undertaking ☐ Pensioners-CG ☐ Pensioners-SG ☐ Pensioners-PSU ☐ Pensioners- Others ☐ Others ☐ Not Applicable (e.g. Family Pension etc.)			
(A20)(a) Filed u/s *(Tick)* **[*Please see instruction]*-**	**☐ 139(1)-On or before due date, ☐ 139(4)-After due date, ☐ 139(5)-Revised Return, ☐ 119(2)(b)- After Condonation of delay**		
(b) Or Filed in response to notice u/s	**☐ 139(9) ☐ 142(1) ☐ 148 ☐ 153C**		
(A21)If revised/defective then enter Receipt No. and Date of filing of original return *(DD/MM/YYYY)*			/ /
(A22) If filed in response to notice u/s 139(9) /142(1)/148/153C or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order			/ /

(A23) Have you exercised the option u/s 115BAC(6) of Opting out of new tax regime in Form 10-IEA in AY 2024-25?
(a) ☐ Yes (If 'Yes', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2024-25)
Do you wish to continue to opt out of New Tax Regime for current assessment year ☐ Yes ☐ No
(If 'No', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2025-26)

(b) ☐ No (Please select 'No', even if Form 10IEA was filed after due date for AY 2024-25)
Do you wish to opt out of New Tax Regime for current assessment year ☐ Yes ☐ No
(If 'Yes', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2025-26)

(c) ☐ Not Applicable (Return was filed in ITR Form 1/ Form 2 for AY 2024-25)
Do you wish to opt out of New Tax Regime for current assessment year ☐ Yes ☐ No
(If 'Yes', please furnish date of filing and Acknowledgement number of Form 10-IEA for AY 2025-26)
Note- Option under section 115BAC(6) should be exercised in Form 10IEA on or before the due date for filing return u/s 139(1).

(A24) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? (Not applicable in case of firm) - (Tick) ☐ Yes ☐ No
If yes, please furnish following information as provided in e-filing utility
[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)]

(i) 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)
(ii) 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)
(iii) 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)
(iv) 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) ☐ Yes ☐ No

(A25) 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
(3)	Address of the representative
(4)	Permanent Account Number (PAN)/ Aadhaar No. of the representative

PART B GROSS TOTAL INCOME Whole- Rupee(₹) only

B1	Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)					B1	
B2	i	Gross Salary (ia+ib+ic+id+ie)				i	
SALARY / PENSION		a	Salary as per section 17(1)	ia			
		b	Value of perquisites as per section 17(2)	ib			
		c	Profit in lieu of salary as per section 17(3)	ic			
		d	Income from retirement benefit account maintained in a notified country u/s 89A (country drop down will be provided in e-filing utility)	id			
		e	Income from retirement benefit account maintained in a country other than notified country u/s 89A	ie			
	ii	Less allowances to the extent exempt u/s 10 *(drop down to be provided in e-filing utility)* [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]				ii	
	iia	Less: Income claimed for relief from taxation u/s 89A				iia	
	iii	Net Salary (i – ii-iia)				iii	
	iv	Deductions u/s 16 (iva + ivb+ivc)				iv	
		a	Standard deduction u/s 16(ia)	iva			
		b	Entertainment allowance u/s 16(ii)	ivb			
		c	Professional tax u/s 16(iii)	ivc			
	v	Income chargeable under the head 'Salaries' (iii – iv) *(NOTE- Ensure to Fill "Sch TDS1")*				B2	
B3	Tick applicable option: Self Occupied ☐ Let Out ☐ Deemed Let Out ☐						
HOUSE PROPERTY	i	Gross rent received/ receivable/ lettable value during the year				i	
	ii	Tax paid to local authorities		ii			
	iii	Annual Value (i – ii)				iii	
	iv	30% of Annual Value		iv			
	v	Interest payable on borrowed capital *(Details are to be filled in the drop down to be provided in e-filing utility)*		v			
	vi	Arrears/Unrealized Rent received during the year Less 30%		vi			
	vii	Income chargeable under the head 'House Property' (iii – iv – v) + vi				B3	

	(If loss, put the figure in negative) **Note:-Maximum loss from house property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -3/5.**		
B4	**Income from Other Sources** *drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C* **NOTE- Fill "Sch TDS2" if applicable.**	**B4**	
	Less: Deduction u/s 57(iia) *(in case of family pension only)*		
	Less: Income claimed for relief from taxation u/s 89A		
B5	**Gross Total Income (B1+B2+B3+B4)** **To avail the benefit of carry forward and set of loss, please use ITR -3/5.**	**B5**	

PART C–DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to instructions for Deductions limits as per Income-tax Act

C1	**80C**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	**C2**	**80CCC**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	**C3**	**80CCD (1)**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	
C4	**80CCD(1B)**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	**C5**	**80CCD(2)**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	**C6**	**80D**	*(Details to be filled in drop down to be provided in e-filing utility)*	
C7	**80DD**	*(Details to be filled in drop down to be provided in e-filing utility)*	**C8**	**80DDB**	*(Details to be filled in drop down to be provided in e-filing utility)*	**C9**	**80E**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	
C10	**80EE**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	**C11**	**80EEA**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	**C12**	**80EEB**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	
C13	**80G**	*(Details to be filled in drop down to be provided in e-filing utility)*	**C14**	**80GG**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	**C15**	**80GGC**	*(Details are to be filled in the drop down to be provided in e-filing utility)*	
C16	**80TTA**		**C17**	**80TTB**		**C18**	**80U**	*(Details to be filled in the drop down to be provided in e-filing utility)*	
C18a	**80CCH**		**C18b**	Any Other deduction as per the e-filing utility	*(Details are to be filled in the drop down to be provided in e-filing utility)*				
C19	**Total deductions (Add items C1 to C18b)**								**C19**
C20	**Taxable Total Income (B5 - C19)**								**C20**

PART D – TAX COMPUTATIONS AND TAX STATUS

D1	**Tax payable on total income (C20)**	**D1**	
D2	**Rebate on 87A**	**D2**	
D3	**Tax payable after Rebate (D1-D2)**	**D3**	
D4	**Health and Education Cess @ 4% on (D3)**	**D4**	
D5	**Total Tax, and Cess (D3+D4)**	**D5**	
D6	**Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)**	**D6**	
D7	**Balance Tax after Relief (D5 – D6)**	**D7**	
D8	**Total Interest u/s 234A**	**D8**	
D9	**Total Interest u/s 234B**	**D9**	
D10	**Total Interest u/s 234C**	**D10**	

D11	**Fee u/s 234F**	**D11**	
D12	**Total Tax, Fee and Interest (D7+ D8 + D9 + D10 + D11)**	**D12**	
D13	**Total Advance Tax Paid**	**D13**	
D14	**Total Self-Assessment Tax Paid**	**D14**	
D15	**Total TDS Claimed** (*total of column* **4** *of Schedule-TDS1 and, column* **6** *of Schedule-TDS2)*	**D15**	
D16	**Total TCS Collected** (*total of column (5) of Schedule-TCS)*	**D16**	
D17	**Total Taxes Paid (D13+ D14 + D15 + D16)**	**D17**	
D18	**Amount payable (D12 – D17, If D12 > D17)**	**D18**	
D19	**Refund (D17 – D12, If D17 > D12)**	**D19**	
D20	**Exempt income only for reporting purposes (If agricultural income is more than Rs. 5,000/-, use ITR 3/5) and Income on which no tax is payable** (*Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)*	**D20**	
D21	**Income on which no tax is payable:** **Long Term capital gains under section 112A not chargeable to Income-tax** **i. Total sale consideration** **ii. Total cost of acquisition** **iii. Long term capital gains as per section 112A**		

BANK ACCOUNT	**D21**	**Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)**					
		Sl.	**IFS Code of the Bank**	**Name of the Bank**	**Account Number**	**Type of bank account** (Dropdown to be provided by E-filing utility)	**Select Account for Refund Credit**
		i					
		ii					
	1. All bank accounts held at any time are to be reported, except dormant A/c. **2. Minimum one account should be selected for refund credit.** **3. In case multiple accounts are selected, refund will be credited to one of the validated accounts decided by CPC after processing the return.**						

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION

COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD

S. No.	**Name of Business**	**Business code**	**Description**
(i)			

E1		**Gross Turnover or Gross Receipts (E1 limited to Rs.2 Crores, however if [E1b+ E1c] is less than or equal to 5% of E1 then the limit under E1 is extended to Rs.3 Crores.)**		
	a	**Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date**	**E1a**	
	b	**Receipts in Cash**	**E1b**	
	c	**Any mode other than a and b**	**E1c**	
E2		**Presumptive Income under section 44AD**		
	a	**6% of E1a or the amount claimed to have been earned, whichever is higher**	**E2a**	
	b	**8% of (E1b+E1c) or the amount claimed to have been earned, whichever is higher**	**E2b**	
	c	**Total (a + b)**	**E2c**	
		NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed		

COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA

S. No.	**Name of Business**	**Business code**	**Description**
(i)			

E3	Gross Receipts (E3 limited to Rs.50 Lakhs, however if [E3b + E3c] is less than or equal to 5% of E3 then limit under E3 is extended to Rs.75 Lakhs.)		E3	
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date	E3a	
	b	Receipts in Cash	E3b	
	c	Any mode other than a and b	E3c	
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed		E4	

COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE

S. No.	Name of Business	Business code	Description
(i)			

	Registration No. of goods carriage	Whether owned/ leased/ hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/ leased/hired by assessee	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
(i)	(1)	(2)	(3)	(4)	(5)
(a)					
(b)					

Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)

E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under section 44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed	E5	
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms	E6	
E7	Presumptive Income u/s 44AE (E5-E6)	E7	
E8	Income chargeable under the head 'Business or Profession' (E2c+E4+E7)	E8	

INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST
Note – Please furnish the information below for each GSTIN No. separately

E9	GSTIN No(s).	E9	
E10	Annual value of outward supplies as per the GST returns filed	E10	

FINANCIAL PARTICULARS OF THE BUSINESS
Note—For E11 to E25 furnish the information as on 31st day of March, 2025

E11	Partners/ Members own capital	E11	
E12	Secured loans	E12	
E13	Unsecured loans	E13	
E14	Advances	E14	
E15	Sundry creditors	E15	
E16	Other liabilities	E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)	E17	
E18	Fixed assets	E18	
E19	Inventories	E19	
E20	Sundry debtors	E20	
E21	Balance with banks	E21	
E22	Cash-in-hand	E22	
E23	Loans and advances	E23	
E24	Other assets	E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)	E25	

NOTE ► *Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)*

SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS

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

NOTE ► *Enter the totals of Advance tax and Self-Assessment tax in D13 & D14*

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

Sl No	Tax Collection Account Number of the Collector	Name of the Collector	Details of amount paid as mentioned in Form 26AS	Tax Collected	Amount out of (4) being claimed
(1)	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)
I					
Ii					

NOTE ► *Please enter total of column (5) of Schedule-TCS in D16*

SCHEDULE TDS-1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY
[As per Form 16 issued by Employer(s)]

	TAN	Name of the Employer	Income under Salary	Tax deducted
	Col (1)	Col (2)	Col (3)	Col (4)
S1				
S2				
S3				

NOTE► *Enter the total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2 in D15*

SCHEDULE TDS-2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY
[As per Form 16 A issued or Form 16C or Form 16D furnished by Deductor(s)]

Sl. No.	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant	Section under which TDS is deducted	Unclaimed TDS brought forward (b/f)		TDS of the current Fin. Year	TDS credit being claimed this Year (only if corresponding receipt 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	TDS Deducted	TDS Claimed	Gross Amount	Head of Income	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i									
ii									

NOTE *Enter the total of column 6 of Schedule TDS2 and column 4 of Schedule-TDS1 in D15*

VERIFICATION

<table>
<tr><td colspan="6">I, ______________________________ son/ daughter of ________________________ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making returns in my capacity as ___________ (drop down to be provided in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number . (Please see instruction)</td></tr>
<tr><td>Place:
Date :</td><td></td><td></td><td></td><td></td><td>Signature here ➔</td></tr>
<tr><td colspan="6">If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:</td></tr>
<tr><td colspan="2">TRP PIN (10 Digit)</td><td colspan="2">Name of TRP</td><td colspan="2">Counter Signature of TRP</td></tr>
<tr><td colspan="2"></td><td colspan="2"></td><td></td><td></td></tr>
<tr><td colspan="2">Amount to be paid to TRP".</td><td colspan="2"></td><td></td><td></td></tr>
</table>

[F. No. 370142/3/2025-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* notification number S.O. 969 (E), dated the 26th March, 1962 and was last amended *vide* notification number G.S.R. 252(E), dated the 22nd April, 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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SARVESH KUMAR SRIVASTAVA