

General Instructions

These instructions are guidelines for filling the particulars in this Return Form. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form is applicable

This Return Form is applicable for assessment year 2018-19 only, i.e., it relates to income earned in Financial Year 2017-18.

2. Who can use this Return Form

This Return Form is to be used by an individual/ HUF/ Partnership Firm whose total income for the assessment year 2018-19 includes:-

- (a) Business income where such income is computed in accordance with special provisions referred to in sections 44AD and 44AE of the Act for computation of business income; or
- (b) Income from Profession where such income is computed in accordance with special provisions referred to in sections 44ADA; or
- (c) Salary/ Pension; or
- (d) Income from One House Property (excluding cases where there is brought forward loss or loss to be carried forward under this head); or
- (e) Income from Other Sources (excluding Winning from Lottery and Income from Race Horses).

Note 1: The income computed shall be presumed to have been computed after giving full effect to every loss, allowance, depreciation or deduction under the Income-tax Act.

Note 2: Further, in a case where the income of another person like spouse, minor child, etc. is to be clubbed with the income of the assessee, this Return Form can be used only if the income being clubbed falls into the above income categories.

3. Who cannot use this Return Form

SUGAM cannot be used in following cases:-

- (a) Income from more than one house property or where there is brought forward loss or loss to be carried forward under this head; or
- (b) Income from Winnings from lottery or income from Race horses; or
- (c) Income under the head —“Capital Gains”, e.g. Short-term capital gains or long-term capital gains from sale of house, plot, shares etc.; or
- (d) Income taxable under section 115BBDA; or
- (e) Income of the nature referred to in section 115BBE; or
- (f) Agricultural income in excess of ₹5,000; or
- (g) Income from Speculative Business and other special incomes; or
- (h) Income from an agency business or income in the nature of commission or brokerage; or
- (i) Person claiming relief of foreign tax paid under section 90, 90A or 91; or
- (j) Any resident having any asset (including financial interest in any entity) located outside India or signing authority in any account located outside India; or
- (k) Any resident having income from any source outside India.

4. SUGAM form is not mandatory

SUGAM ITR Form shall not apply at the option of the assessee, if:-

- (i) the assessee keeps and maintains all the books of account and other documents referred to in section 44AA in respect of the business or profession;
- (ii) the assessee gets his accounts audited and obtains a report of such audit as required under section 44AB in respect of the business or profession.

In the above scenarios, regular ITR-3 or ITR-5, as the case may, should be filed and not SUGAM.

5. Annexure-less Return Form

No document (including TDS Certificate) should be attached to this Return Form. All such documents enclosed with this Return Form will be detached and returned to the person filing the return.

6. Manner of filing this Return Form

This Return Form can be filed with the Income-tax Department in any of the following ways—

- (i) by furnishing the return in a paper form;
- (ii) by furnishing the return electronically under digital signature;
- (iii) by transmitting the data in the return electronically under electronic verification code;
- (iv) by transmitting the data in the return electronically and thereafter submitting the verification of the return in Return Form ITR – V;

NOTE:

Where the Return Form is furnished in the manner mentioned at 6 (iv), the assessee should printout two copies of Form ITR – V. One copy of ITR-V, duly signed by the assessee, has to be sent by post to - Post Bag No. 1, Electronic City Office, Bengaluru—560500, Karnataka. The other copy may be retained by the assessee for his record.

Only the following persons have an option to file return in paper form:-

- (i) an individual of the age of 80 years or more at any time during the previous year; or
- (ii) an individual or HUF whose income does not exceed five lakh rupees and no refund is claimed in the return of income.

In case of a Firm, option to file return in paper form is not applicable.

7. Filling out the acknowledgment

Only one copy of this Return Form is required to be filed where the Return Form is furnished in the manner mentioned at 6(i). The acknowledgment/ITR-V should be duly filled.

8. Obligation to file return

Every individual or HUF whose total income before allowing deductions under Chapter VI-A of the Income-tax Act, exceeds the maximum amount which is not chargeable to income tax is obligated to furnish his return of income. The deductions under Chapter VI-A are mentioned in Part C of this Return Form. The maximum amount not chargeable to income tax in case of different categories of individuals is as follows:-

Sl. No.	Category	Amount (in ₹)
(i)	In case of individuals below the age of 60 years	2,50,000
(ii)	In case of individuals, being resident in India, who are of the age of 60 years or more at any time during the financial year 2017-18 but below the age of 80 years.	3,00,000
(iii)	In case of individuals, being resident in India, who are of the age of 80 years or more at any time during the financial year 2017-18.	5,00,000

Every firm shall furnish the return of income in this ITR Form, where income from business or profession is computed in accordance with section 44AD, section 44ADA or section 44AE.

Item by Item Instructions

Part-A – General Information

Item	Explanation
A1-A3	Fill your First name, Middle name, Last name in A1, A2, A3 as per details entered in PAN Card
A4	Fill your Permanent Account Number. Make sure that you fill your PAN Carefully. NOTE (1) Ensure that you enter PAN on the top of every page. (2) In your PAN, first five and last one digit are alphabets and the remaining four digits are numerals.
A5	Fill your Date of birth as per PAN Database Details NOTE: Always fill your Date of Birth in DD/MM/YYYY Format as given in the form
A6	Fill in the Ward/Circle Example: Ward 15(1), Circle 14(1) You can also fill the full Assessing Officers Code, if known.
A7-A13	Fill in the Communication Address NOTE: A7: Door No./ Flat No., A10: Area/ Locality and A13: PIN Code is mandatory. If you have changed your address please indicate the same, so that no communication from the Department goes undelivered.
A14	Fill your 12 digit Aadhaar Number. In case, Aadhaar Number is not allotted but has been applied for, please furnish 28 digits Aadhaar Enrolment Id. Filling of this field is mandatory with effect from 01.07.2017.
A15	Fill in your filing status i.e. individual or HUF or partnership firm (other than LLP).
A16	Fill in your own Mobile number / Fill in STD Code and then fill the residential/ office phone number. This is important for faster communication from/ with the Department.
A17	Fill the Mobile number of TRP or your representative who has prepared the return on your behalf. This is important for faster communication from/ with the Department.
A18	Fill in your Email Address This is important for faster communication from/ with the Department.
A19	Tick the appropriate box.

	Tax Payable Status	Tick the box
	Total Tax Payable (D13) < Total Prepaid Taxes (D18)	1
	Total Tax Payable (D13) > Total Prepaid Taxes (D18)	2
	Total Tax Payable (D13) = Total Prepaid Taxes (D18)	3
A20	Tick the appropriate box. For non-residents certain deductions are not available (For more details, refer Income-tax Act, 1961)	
A21	Tick the appropriate box.	
	How the return is filed	Tick the box
	Voluntarily on or before the due date under section 139(1)	1
	Voluntarily after the due date under section 139(4)	2
	Revised return under section 139(5)	3
	In response to notice under section 139(9)	4
	In response to notice under section 142(1)	5
	In response to notice under section 148	6
	In response to notice under section 153A/ 153C	7
	In pursuance of an application under section 119(2)(b)	8
	(NOTE: The return shall be treated as valid only after the Board, or the competent Income-tax Authority, has passed an order admitting the application under section 119(2)(b).	
A22	Exercise the option by ticking the box. If you are governed by Portuguese Civil Code and impacted by Section 5A of the Income-tax Act, 1961. You should enter only your share of income in the column B3 (house property) and B4 (other sources). The balance share of income under these heads should be entered in the return of income of your spouse.	
A23	If you are governed by Portuguese Civil Code and impacted by Section 5A of the Income- tax Act, 1961, please provide PAN of the Spouse	
A24	In case of a revised /defective return, please provide the receipt number of Original return and Date of filing of Original Return. This field is mandatory in case of a revised or defective return, otherwise the return will not be accepted by Income-tax Department.	
A25	If the return is being filed in response to notice by the Income-tax Department under section 139(9)/142(1)/148/153A/153C, please provide the date of such notice.	

Part B – Gross Total Income

B1	Fill in the details of income chargeable under business or profession (Column E8 of schedule BP). <u>Note:</u> Please ensure to fill Schedule BP (Details of income from business or profession) and business codes in the — <u>Nature of Business or Profession</u> ". The business codes for various business activities are given at the end of this instruction.
B2	Fill the details of salary/ pension, allowances not exempt, perquisites and profit in lieu of salary, deductions under section 16 etc. as given in TDS certificate (Form 16) issued by the employer. However, if the income has not been computed correctly in Form No. 16, please make the correct computation and fill the same in this item. Further, in case there was more than one employer during the year, please furnish in this item the details in

	respect of aggregate emoluments from various employers.
B3	Fill the details of gross rent receipts, municipal taxes paid, Annual value and interest paid on borrowed capital etc. If the income chargeable under House Property is a loss figure, mark the negative sign with in the brackets at left. Also tick the box as whether the house property is 'Self Occupied' or 'Let Out'. Where "income from house property" is a loss and assessee has income under any other head of income, the assessee shall not be entitled to set off such loss, to the extent the amount of the loss exceeds two lakh rupees against income under the other head.
B4	Enter only if you have Income from other sources. If loss, please use regular ITR-3 or ITR-5
B5	Add Items B1, B2, B3 and B4. If loss, mark the negative sign with in the brackets at left. However, this loss cannot be carried forward to next year using this form. Use regular ITR-3 or ITR-5 for claiming carry forward of losses.

Part –C – Deductions and taxable total income

Some of the major items for deduction under this part (**applicable to individuals and HUF only**) are:-

C1	<u>Section 80C-</u> Amount paid or deposited towards life insurance, contribution to Provident Fund set up by the Government, recognised Provident Fund, contribution by the assessee to an approved superannuation fund, subscription to National Savings Certificates, tuition fees, payment/ repayment for purposes of purchase or construction of a residential house and many other investments (for full list, please refer to section 80C of the Income-tax Act).
C2	<u>Section 80CCC-</u> Deduction in respect of contributions paid for any annuity plan of LIC or any other insurer, not exceeding ₹1,50,000/-
C3	<u>Section 80CCD(1)-</u> Deduction in respect of amounts paid or deposited under a pension scheme notified by Central Government, subject to upper limit of:- (i) 10% of salary, in case of an employee, (ii) 20% of Gross Total Income in any other case.
However, as provided in section 80CCE, aggregate amount of deductions under section 80C, 80CCC and sub-section (1) of section 80CCD shall not exceed one lakh fifty thousand rupees .	
C4	<u>Section 80CCD(1B)-</u> Deduction in respect of the amounts paid or deposited under a pension scheme notified by Central Government not exceeding ₹50,000/-.
C5	<u>Section 80CCD(2)-</u> Deduction in respect of employer's contribution to employees account under a pension scheme notified by the Central Government not exceeding 10% of salary.
C6	<u>Section 80CCG-</u> Deduction in respect of investments made under notified Equity Linked Savings Scheme (<u>Rajiv Gandhi Equity Savings Scheme, 2013</u>) to the extent of 50% of the amount invested subject to overall limit of ₹25,000/-.

<p>C7</p>	<p><u>Section 80D-</u> Deduction in respect of amount paid towards Health Insurance Premium, contributions to CGHS, medical expenditure incurred on self or family members or any parent.</p> <p>The upper limit for claiming deduction under section 80D in various cases is as under:-</p> <p>(A) Health Insurance Premium</p> <ol style="list-style-type: none"> 1. Self , Spouse, Dependent Children (aggregate)- ₹25,000/- 2. Parents- ₹25,000/- 3. Senior Citizen or very Senior Citizen- ₹30,000/- 4. Premium paid by HUF for health insurance of any member of HUF- ₹25,000/- <p>(B) Medical expenditure in the case of a very senior citizen (above 80 years) where no amount has been paid for his health insurance</p> <ol style="list-style-type: none"> 1. On self- ₹30,000/- 2. On parents- ₹30,000/- 3. On member of HUF paid by HUF- ₹30,000/- <p>NOTE: The aggregate of deductions under (A1) and (B1) above shall not exceed ₹30,000/-. Similarly the aggregate of deductions under (A2) and (B2) shall not exceed ₹30,000/-.</p> <p>For preventive health check-up of self or family members or parents- ₹5,000/- within the overall limit of ₹25,000/- or ₹30,000/-, as the case may be.</p>
<p>C8</p>	<p><u>Section 80DD-</u> Deduction in respect of maintenance including medical treatment of dependent who is a person with disability Upper Limit for 80DD Deduction</p> <ol style="list-style-type: none"> 1. General — ₹75,000/- 2. Severe Disability — ₹1,25,000/-
<p>C9</p>	<p><u>Section 80DDB-</u> Deduction in respect of amount paid for medical treatment of any specified disease or ailment in respect of the assessee or his dependent or any member of HUF.</p> <p>Please note that deduction u/s 80DDB can be claimed only for the actual amount paid subject to the following upper limits:-</p> <ol style="list-style-type: none"> 1. General- ₹40,000/- 2. Senior Citizen- ₹60,000/- 3. Very Senior Citizen- ₹80,000/-
<p>C10</p>	<p><u>Section 80E-</u> Deduction in respect of any amount paid by way of interest on loan taken from any financial institution or any approved charitable institution for pursuing higher education by the assessee or his relative.</p>
<p>C11</p>	<p><u>Section 80EE-</u> Deduction in respect of interest on loan taken by an individual from any financial institution for the purpose of acquisition of a residential house property, not exceeding ₹50,000/-.</p>
<p>C12</p>	<p><u>Section 80G-</u> Deduction in respect of donations to certain funds, charitable institutions, etc. Please note that no deduction is admissible in respect of cash donations exceeding ₹2,000/-.</p>

C13	<u>Section 80GG-</u> Deduction in respect of rent paid for residential accommodation by an assessee in excess of 10% of his total Income, to the extent such excess expenditure does not exceed ₹5,000 per month or 25% of total Income.
C14	<u>Section 80GGC-</u> Deduction in respect of contributions given by any person to a political party or electoral trust. No deduction however is allowed for contributions paid in cash.
C15	<u>Section 80QQB-</u> Deduction in respect of income from royalty or copyright fees etc. of author of certain books other than text books, not exceeding ₹3,00,000/-. [Note:- Deduction under this section shall be allowed only if the return of income has been furnished within the due date specified under section 139(1)].
C16	<u>Section 80RRB-</u> Deduction in respect of income from royalty on patents not exceeding ₹3,00,000/- [Note:- Deduction under this section shall be allowed only if the return is furnished within the due date specified under section 139(1)].
C17	<u>Section 80TTA-</u> Deduction in respect of interest on deposits in a savings account not exceeding ₹10,000/-
C18	<u>Section 80U-</u> Deduction in case of a resident individual who is certified by the medical authority to be a person with disability. The deduction available is as under:- 1. General — ₹75,000/- 2. Severe Disability — ₹1,25,000/-
C19	Add C1 to C18
C20	Subtract C19 from B5 and enter the remainder amount in C20.

Part –D – Tax Computation and Tax Status

D1	Compute tax payable on Taxable Total Income (C20) as per tax computation table given below.
D2	In case of a resident individual whose total income does not exceed ₹3,50,000/-, deduction from income-tax of an amount equal to such income-tax, or ₹2,500/-, whichever is less.
D3	Tax payable after rebate (D1-D2)
D4	Surcharge if applicable
D5	Calculate the education cess including secondary and higher education cess at the rate of three per cent of D3+D4
D6	D6= D3+D4+D5
D7	Claim the relief, if any, allowable under section 89 in respect of arrears or advances of salary received during the year.
D8	D6-D7
D9	Calculate 234A interest according to the provisions of the Income-tax Act, 1961 and enter the amount in D9
D10	Calculate 234B interest according to the provisions of the Income-tax Act, 1961 and enter the amount in D10
D11	Calculate 234C interest according to the provisions of the Income-tax Act, 1961

	and enter the amount in D11
D12	<p>Fee chargeable for default in furnishing return of income under section 234F.</p> <p>The fee structure is as follows:</p> <p>1) Late fees shall be ₹5000, in case return of income is filed after the specified due date but on or before 31/12/2018</p> <p>2) Late fee shall be ₹10000, in case return of income is filed after 31/12/2018</p> <p>Note: If the total income of the assessee is less than ₹5,00,000/- then fee u/s 234F shall not exceed ₹1000.</p>
D13	D8+D9+D10+D11+D12
D14	Add the relevant Advance Tax Details given in Column 4 of Schedule IT and write the amount in D14.
D15	Add the relevant Self-Assessment Tax Details given in Column 4 of Schedule IT and write the amount in D15
D16	Add the relevant TDS Deducted given in Column 4 of Schedule TDS1 and Column 8 of Schedule TDS2 and write the amount in D16. Verify your TDS & Tax payment details using Form 26AS.
D17	Add the relevant TCS Deducted given in Column 5 of Schedule TCS and enter details in D17. Verify your TCS & Tax payment details using Form 26AS.
D18	Add D14, D15, D16 and D17. Enter the result of addition in D18.
D19	<p>If D13 is greater than D18, then fill the amount of Tax Payable (D13-D18) in Column D19.</p> <p><u>Note:</u> Tick the Tax Payable box in A19. If D13 is equal to D18, then fill "0" in D19, and tick the NIL Tax Balance box in A19.</p>
D20	<p>If D18 is greater than D13, then fill the amount of refund (D18-D13) in D20.</p> <p><u>Note:</u> Tick the Tax Refundable box in A19</p>
D21	Please enter details of all exempt income e.g. Dividend income, Agricultural income etc. If agricultural income exceeds ₹5,000. use regular ITR 3 or ITR 5 Form.
D22	<p>Please provide the details of all the savings and current accounts held by you at any time during the previous year. However, it is not mandatory to provide details of dormant accounts which are not operational for more than 3 years. Please indicate the account in which you would like to get your refund credited irrespective of whether you have refund or not.</p> <p>In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund. The account number should be as per Core Banking Solution (CBS) system of the bank (or as per IBAN in case of foreign bank account).</p>

Note: If you have more details to be entered in D22, then fill the following table and tear and attach the same with the return (in case return is filed in paper form).

Sl.	IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign Bank Account)	Name of the Bank	Account Number (IBAN in case of foreign Bank Accounts)	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/>)
iii				
iv				
v				

vi			
vii			
viii			
ix			
x			

Tax Computation Table

- (i) **In case of every individual (other than resident individual who is of the age of 60 years or more at any time during the financial year-2017-18) or HUF –**

	Income (In '₹')	Tax Liability (In '₹')
1	Upto 2,50,000	Nil
2	Between 2,50,001 – 5,00,000	5% of income in excess of 2,50,000
3	Between 5,00,001 – 10,00,000	12,500 + 20% of income in excess of 5,00,000
4	Above 10,00,000	1,12,500 + 30% of income in excess of 10,00,000

- (ii) **In case of resident individual who is of the age of 60 years or more but less than 80 years at any time during the financial year 2017-18**

	Income (In '₹')	Tax Liability (In '₹')
1	Upto 3,00,000	Nil
2	Between 3,00,001 – 5,00,000	5% of income in excess of 3,00,000
3	Between 5,00,001 – 10,00,000	10,000 + 20% of income in excess of 5,00,000
4	Above 10,00,000	1,10,000 + 30% of income in excess of 10,00,000

- (iii) **In case of resident individual who is of the age of 80 years or more at any time during the financial year 2017-18-**

	Income (In '₹')	Tax Liability (In '₹')
1	Upto 5,00,000	Nil
2	Between 5,00,001 – 10,00,000	20% of income in excess of 5,00,000
3	Above 10,00,000	1,00,000 + 30% of income in excess of 10,00,000

- (iv) **In case of a Firm, tax is to be calculated at flat rate of 30% of taxable income.**

Verification

- (a) (i) In case of individual, return of income can be verified by the individual himself, or by persons authorised on his behalf in cases referred to in sub-clauses (ii), (iii) and (iv) of clause (a) of section 140 of the Income-tax Act. In such cases however permanent account number of the authorised person is required to be mentioned in verification.
- (ii) In case of HUF, return of income can be verified by the karta, or by any other adult member of family in cases referred to in clause (b) of section 140 of the Income-tax Act. His permanent account number is required to be mentioned in verification.
- (iii) In case of firm, return of income can be verified by the managing partner of the firm, or by any partner (not being a minor), in cases referred to in clause (cc) of section 140 of the Income-tax Act. His permanent account number is required to be mentioned in verification.

- (b) If the return is furnished in paper form, please complete the Verification Section, fill date and Sign in the space given. Without a valid signature, your return will not be accepted by the Income- tax Department.
- (c) If the return is furnished electronically, the same is required to be furnished:-
 (i) under digital signature; or
 (ii) under electronic verification code; or
 (iii) by submitting the verification of return in Form ITR-V.
- (d) Please note that any person making a false statement in the return or the accompanying schedules shall be liable to be prosecuted under section 277 of the Income-tax Act, 1961 and on conviction be punishable under that section with rigorous imprisonment and with fine.

TRP Details

This return can be prepared by a Tax Return Preparer (TRP) also in accordance with the Tax Return Preparer Scheme.

If the return has been prepared by TRP, the relevant details have to be filled by him and the return has to be countersigned by him in the space provided in the said item.

Nature of business or profession

Please fill up the nature of business activity or profession and applicable business code from the table of business codes given at the end of this instruction. In case there are more than one business activities, please fill up three main activities or products along with applicable business codes.

Schedule BP

E1	Please enter the gross turnover or gross receipts of the business eligible under section 44AD. Please enter the Turnover realised through A/c payee Cheque, A/c payee bank draft, or use of electronic clearing systems through a Bank account under Column E1a. Please enter the Turnover realised through other modes in Column E1b.
E2	Enter presumptive income under section 44AD. In Column E2a, enter the presumptive income computed @ 6% of Turnover mentioned in E1a, or a higher sum. In Column E2b, enter the presumptive income computed @ 8% of Turnover mentioned in E1b, or a higher sum. Enter the total amount of presumptive income (E2a +E2b) in Column E2c.
E3	Please enter gross receipts from profession eligible under section 44ADA (<i>not exceeding Rs 50 Lakh</i>)
E4	Enter presumptive income from profession under section 44ADA
E5	Enter presumptive income from business of plying, hiring or leasing goods carriages as per section 44AE
E6	If you are a partnership Firm, enter the amount of salary and interest paid to the partners
E7	Enter presumptive income under Section 44AE, net of deduction on account of salary and interest paid to partners, if any (E5 - E6)

E8	Income under the head business or profession (E2c+E4+E7)
E9	Enter GST Registration No. (If you are registered under GST)
E10	Enter the amount of Turnover/ Gross receipt as per the GST return(s) filed (if returns filed)
The details at E11 to E25 have to be entered in respect of the firm/concern in which the business activity is reported, as on 31st March, 2018 (E15, E19, E20, E22 are mandatory and others details are to be entered if available)	
E11	Enter Partners/ Members own capital
E12	Enter total of secured loans
E13	Enter total of unsecured loans
E14	Enter aggregate of trade advances received
E15	Enter total amount of sundry creditors
E16	Enter total of other liabilities (<i>not specifically mentioned at E11 to E15 above</i>)
E17	Enter total of capital and liabilities (E11+E12+E13+E14+E15+E16)
E18	Enter written down value of fixed assets
E19	Enter value of stock-in-trade
E20	Enter the total of sundry debtors
E21	Enter the aggregate of bank balances
E22	Enter cash-in-hand
E23	Enter aggregate of loans and advances given
E24	Enter aggregate of other assets (<i>not specifically mentioned at E18 to E23 above</i>)
E25	Enter Total assets (E18+E19+E20+E21+E22+E23+E24)

Schedule AL

- (i) This Schedule is to be filled by individuals and HUFs giving details of properties held by the assessee and the corresponding liabilities. It is mandatory if your total income exceeds ₹50 lakh.
- (ii) The assets to be reported will include land, building (immovable assets); financial assets viz. bank deposits, shares and securities, insurance policies, loans and advances given, cash in hand and jewellery, bullion, vehicles, yachts, boats, aircraft etc. (movable assets) and interest held in the asset of a firm or association of persons (AOP) as a partner or member thereof.
- (ii) In the case of non-resident and resident but not ordinarily resident, the details of assets located in India are to be mentioned.
- (iii) For the purpose of Sl. No. (1) (i) under item B, jewellery includes - (a) Ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals, whether or not containing any precious or semi-precious stone, and whether or not worked or sewn into any wearing apparel; (b) Precious or semi-precious stones, whether or not set in any furniture, utensil or other article or worked or sewn into any wearing apparel.
- (v) The amount in respect of assets to be reported will be:-
 - (a) the cost price of such asset to the assessee; or
 - (b) where Wealth-tax return was filed by the assessee and the asset was forming part of the Wealth-tax return, the value of such asset as per the latest Wealth-

tax return in which it was disclosed as increased by the cost of improvement incurred after such date, if any.

- (vi) In case the asset became the property of the assessee under a gift, will or any mode specified in section 49 (1) and not covered by (v) above:-
- (a) the cost of such asset to be reported will be the cost for which the previous owner of the asset acquired it, as increased by the cost of any improvement of the asset incurred by the previous owner or the assessee, as the case may be; or
 - (b) in case where the cost at which the asset was acquired by the previous owner is not ascertainable and no Wealth-tax return was filed in respect of such asset, the value may be estimated at the circle rate or bullion rate, as the case may be, on the date of acquisition by the assessee as increased by cost of improvement, if any, or on 31st day of March, 2018.

Previous owner shall have the meaning as provided in Explanation to section 49(1) of the Act.

Schedule IT

Please enter details of tax payments, i.e., advance tax and self-assessment tax paid.

NOTE: If you have more than Five Self-Assessment and Advance Tax Details to be entered, then fill the following table and tear and attach the same with the return (*in case return is filed in paper form*).

	BSR Code				Date of Deposit (DD/MM/YYYY)				Serial Number of Challan				Tax paid					
	Col (1)				Col (2)				Col (3)				Col (4)					
R6																		
R7																		
R8																		
R9																		
R10																		
R11																		
R12																		
R13																		
R14																		
R15																		

Schedule TCS

Please furnish the details of Tax collected at source.

NOTE: If you have more than two TCS Details to be entered, then fill supplementary Schedule TCS and attach the same with the return

Schedule TDS 1

Please furnish the details in accordance with Form 16 issued by the employer(s) in respect of salary income. Further in order to enable the Income Tax Department to provide accurate, quicker and full credit for taxes deducted at source, the taxpayer must ensure to quote complete details of every TDS transaction.

If you have more than three Form 16 details to be entered, then fill Supplementary Schedule TDS1 and attach the same with the return.

Schedule TDS 2

- (1) Please furnish the details in accordance with Form 16A or Form 16C issued by the Deductor in respect of interest income, rental income or any other sources of income.
- (2) All the tax deductions at source made in the current financial year should be reported in the TDS schedule.
- (3) —Unique TDS Certificate Number”. This is a six digit number which appears on the right hand top corner of those TDS certificates which have been generated by the deductor through the Tax Information Network (TIN) Central System.
- (4) —Year of tax deduction” means the financial year in which tax has been deducted. In this column fill up the four digits of relevant financial year. For example, if the deduction has been made by the deductor in the financial year 2017-18 fill up 2017 in the designated space.
- (5) Enter the amount of gross receipt mentioned in the 26AS statement.
- (6) Enter the amount of TDS deducted in own hands, as reflected in the 26AS statement. If you are governed by Portuguese Civil Code and part of income is chargeable in your hands and part in the hands of your spouse, then enter only part of TDS corresponding to part income chargeable in your hands.
- (7) Enter the amount of TDS deducted in the hands of spouse if section 5A is applicable, or in the hands of any other person as referred to in Rule 37BA (2), if the corresponding income is chargeable in your hands in this year. Ensure that the TDS amount is reflected in the 26AS statement of the spouse or the other person.
- (8) Enter the amount of TDS credit available (*i.e out of total TDS reported in Col. 6 and Col. 7*), which is being claimed in own hands for this year. Ensure that the corresponding income has also been offered in this year. For example, if any income is not chargeable to tax in this year then the corresponding TDS credit shall be allowable only in the year in which such income is chargeable to tax.
- (9) Enter the amount of TDS credit available (*i.e out of total TDS mentioned in Col. 6 and Col. 7*), which is being claimed in the hands of your spouse, if section 5A is applicable, or in the hands of any other person as referred to in Rule 37BA.

NOTE: If TDS has been deducted in your hands, but whole or any part of the corresponding income is assessable in the hands of any other person, or vice versa, please ensure that the procedure laid down in Rule 37BA(2) of the Income-tax Rules, 1962 is followed for claiming credit of TDS in such cases.

NOTE: If you have more than four Form 16A/Form16C details to be entered, then fill supplementary Schedule TDS2 and attach the same with the return.

BUSINESS CODES FOR ITR FORMS FOR A.Y 2018-19

Sector	Sub-Sector	Code
AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Growing and manufacturing of tea	01001
	Growing and manufacturing of coffee	01002
	Growing and manufacturing of rubber	01003
	Market gardening and horticulture specialties	01004
	Raising of silk worms and production of silk	01005
	Raising of bees and production of honey	01006
	Raising of poultry and production of eggs	01007
	Rearing of sheep and production of wool	01008
	Rearing of animals and production of animal products	01009
	Agricultural and animal husbandry services	01010
	Soil conservation, soil testing and soil desalination services	01011
	Hunting, trapping and game propagation services	01012
	Growing of timber, plantation, operation of tree nurseries and conserving of forest	01013
	Gathering of tendu leaves	01014
	Gathering of other wild growing materials	01015
	Forestry service activities, timber cruising, afforestation and reforestation	01016
	Logging service activities, transport of logs within the forest	01017
	Other agriculture, animal husbandry or forestry activity n.e.c	01018
FISH FARMING	Fishing on commercial basis in inland waters	02001
	Fishing on commercial basis in ocean and coastal areas	02002
	Fish farming	02003
	Gathering of marine materials such as natural pearls, sponges, coral etc.	02004
	Services related to marine and fresh water fisheries, fish hatcheries and fish farms	02005
	Other Fish farming activity n.e.c	02006
MINING AND QUARRYING	Mining and agglomeration of hard coal	03001
	Mining and agglomeration of lignite	03002
	Extraction and agglomeration of peat	03003
	Extraction of crude petroleum and natural gas	03004
	Service activities incidental to oil and gas extraction excluding surveying	03005
	Mining of uranium and thorium ores	03006
	Mining of iron ores	03007
	Mining of non-ferrous metal ores, except uranium and thorium ores	03008
	Mining of gemstones	03009
	Mining of chemical and fertilizer minerals	03010
	Mining of quarrying of abrasive materials	03011
	Mining of mica, graphite and asbestos	03012
	Quarrying of stones (marble/granite/dolomite), sand and clay	03013
	Other mining and quarrying	03014
	Mining and production of salt	03015
Other mining and quarrying n.e.c	03016	
MANUFACTURING	Production, processing and preservation of meat and meat products	04001
	Production, processing and preservation of fish and fish products	04002
	Manufacture of vegetable oil, animal oil and fats	04003
	Processing of fruits, vegetables and edible nuts	04004
	Manufacture of dairy products	04005
	Manufacture of sugar	04006
	Manufacture of cocoa, chocolates and sugar confectionery	04007
	Flour milling	04008

Rice milling	04009
Dal milling	04010
Manufacture of other grain mill products	04011
Manufacture of bakery products	04012
Manufacture of starch products	04013
Manufacture of animal feeds	04014
Manufacture of other food products	04015
Manufacturing of wines	04016
Manufacture of beer	04017
Manufacture of malt liquors	04018
Distilling and blending of spirits, production of ethyl alcohol	04019
Manufacture of mineral water	04020
Manufacture of soft drinks	04021
Manufacture of other non-alcoholic beverages	04022
Manufacture of tobacco products	04023
Manufacture of textiles (other than by handloom)	04024
Manufacture of textiles using handlooms (khadi)	04025
Manufacture of carpet, rugs, blankets, shawls etc. (other than by hand)	04026
Manufacture of carpet, rugs, blankets, shawls etc. by hand	04027
Manufacture of wearing apparel	04028
Tanning and dressing of leather	04029
Manufacture of luggage, handbags and the like saddler and harness	04030
Manufacture of footwear	04031
Manufacture of wood and wood products, cork, straw and plaiting material	04032
Manufacture of paper and paper products	04033
Publishing, printing and reproduction of recorded media	04034
Manufacture of coke oven products	04035
Manufacture of refined petroleum products	04036
Processing of nuclear fuel	04037
Manufacture of fertilizers and nitrogen compounds	04038
Manufacture of plastics in primary forms and of synthetic rubber	04039
Manufacture of paints, varnishes and similar coatings	04040
Manufacture of pharmaceuticals, medicinal chemicals and botanical products	04041
Manufacture of soap and detergents	04042
Manufacture of other chemical products	04043
Manufacture of man-made fibers	04044
Manufacture of rubber products	04045
Manufacture of plastic products	04046
Manufacture of glass and glass products	04047
Manufacture of cement, lime and plaster	04048
Manufacture of articles of concrete, cement and plaster	04049
Manufacture of Bricks	04050
Manufacture of other clay and ceramic products	04051
Manufacture of other non-metallic mineral products	04052
Manufacture of pig iron, sponge iron, Direct Reduced Iron etc.	04053
Manufacture of Ferro alloys	04054
Manufacture of Ingots, billets, blooms and slabs etc.	04055
Manufacture of steel products	04056
Manufacture of basic precious and non-ferrous metals	04057
Manufacture of non-metallic mineral products	04058
Casting of metals	04059
Manufacture of fabricated metal products	04060
Manufacture of engines and turbines	04061
Manufacture of pumps and compressors	04062
Manufacture of bearings and gears	04063
Manufacture of ovens and furnaces	04064

	Manufacture of lifting and handling equipment	04065
	Manufacture of other general purpose machinery	04066
	Manufacture of agricultural and forestry machinery	04067
	Manufacture of Machine Tools	04068
	Manufacture of machinery for metallurgy	04069
	Manufacture of machinery for mining, quarrying and constructions	04070
	Manufacture of machinery for processing of food and beverages	04071
	Manufacture of machinery for leather and textile	04072
	Manufacture of weapons and ammunition	04073
	Manufacture of other special purpose machinery	04074
	Manufacture of domestic appliances	04075
	Manufacture of office, accounting and computing machinery	04076
	Manufacture of electrical machinery and apparatus	04077
	Manufacture of Radio, Television, communication equipment and apparatus	04078
	Manufacture of medical and surgical equipment	04079
	Manufacture of industrial process control equipment	04080
	Manufacture of instruments and appliances for measurements and navigation	04081
	Manufacture of optical instruments	04082
	Manufacture of watches and clocks	04083
	Manufacture of motor vehicles	04084
	Manufacture of body of motor vehicles	04085
	Manufacture of parts & accessories of motor vehicles & engines	04086
	Building & repair of ships and boats	04087
	Manufacture of railway locomotive and rolling stocks	04088
	Manufacture of aircraft and spacecraft	04089
	Manufacture of bicycles	04090
	Manufacture of other transport equipment	04091
	Manufacture of furniture	04092
	Manufacture of jewellery	04093
	Manufacture of sports goods	04094
	Manufacture of musical instruments	04095
	Manufacture of games and toys	04096
	Other manufacturing n.e.c.	04097
	Recycling of metal waste and scrap	04098
	Recycling of non- metal waste and scrap	04099
ELECTRICITY, GAS AND WATER	Production, collection and distribution of electricity	05001
	Manufacture and distribution of gas	05002
	Collection, purification and distribution of water	05003
	Other essential commodity service n.e.c	05004
CONSTRUCTION	Site preparation works	06001
	Building of complete constructions or parts- civil contractors	06002
	Building installation	06003
	Building completion	06004
	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	06005
	Construction and maintenance of power plants	06006
	Construction and maintenance of industrial plants	06007
	Construction and maintenance of power transmission and telecommunication lines	06008
	Construction of water ways and water reservoirs	06009
	Other construction activity n.e.c.	06010
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings (residential and non-residential)	07001

	Operating of real estate of self-owned buildings (residential and non-residential)	07002
	Developing and sub-dividing real estate into lots	07003
	Real estate activities on a fee or contract basis	07004
	Other real estate/renting services n.e.c	07005
RENTING OF MACHINERY	Renting of land transport equipment	08001
	Renting of water transport equipment	08002
	Renting of air transport equipment	08003
	Renting of agricultural machinery and equipment	08004
	Renting of construction and civil engineering machinery	08005
	Renting of office machinery and equipment	08006
	Renting of other machinery and equipment n.e.c.	08007
	Renting of personal and household goods n.e.c.	08008
	Renting of other machinery n.e.c.	08009
WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001
	Repair and maintenance of motor vehicles	09002
	Sale of motor parts and accessories- wholesale and retail	09003
	Retail sale of automotive fuel	09004
	General commission agents, commodity brokers and auctioneers	09005
	Wholesale of agricultural raw material	09006
	Wholesale of food & beverages and tobacco	09007
	Wholesale of household goods	09008
	Wholesale of metals and metal ores	09009
	Wholesale of household goods	09010
	Wholesale of construction material	09011
	Wholesale of hardware and sanitary fittings	09012
	Wholesale of cotton and jute	09013
	Wholesale of raw wool and raw silk	09014
	Wholesale of other textile fibres	09015
	Wholesale of industrial chemicals	09016
	Wholesale of fertilizers and pesticides	09017
	Wholesale of electronic parts & equipment	09018
	Wholesale of other machinery, equipment and supplies	09019
	Wholesale of waste, scrap & materials for re-cycling	09020
	Retail sale of food, beverages and tobacco in specialized stores	09021
	Retail sale of other goods in specialized stores	09022
	Retail sale in non-specialized stores	09023
	Retail sale of textiles, apparel, footwear, leather goods	09024
	Retail sale of other household appliances	09025
	Retail sale of hardware, paint and glass	09026
	Wholesale of other products n.e.c	09027
	Retail sale of other products n.e.c	09028
HOTELS, RESTAURANTS	Hotels – Star rated	10001

AND HOSPITALITY SERVICES	Hotels – Non-star rated	10002
	Motels, Inns and Dharmshalas	10003
	Guest houses and circuit houses	10004
	Dormitories and hostels at educational institutions	10005
	Short stay accommodations n.e.c.	10006
	Restaurants – with bars	10007
	Restaurants – without bars	10008
	Canteens	10009
	Independent caterers	10010
	Casinos and other games of chance	10011
	Other hospitality services n.e.c.	10012
TRANSPORT & LOGISTICS SERVICES	Travel agencies and tour operators	11001
	Packers and movers	11002
	Passenger land transport	11003
	Air transport	11004
	Transport by urban/sub-urban railways	11005
	Inland water transport	11006
	Sea and coastal water transport	11007
	Freight transport by road	11008
	Freight transport by railways	11009
	Forwarding of freight	11010
	Receiving and acceptance of freight	11011
	Cargo handling	11012
	Storage and warehousing	11013
	Transport via pipelines (transport of gases, liquids, slurry and other commodities)	11014
Other Transport & Logistics services n.e.c	11015	
POST AND TELECOMMUNICATION SERVICES	Post and courier activities	12001
	Basic telecom services	12002
	Value added telecom services	12003
	Maintenance of telecom network	12004
	Activities of the cable operators	12005
	Other Post & Telecommunication services n.e.c	12006
FINANCIAL INTERMEDIATION SERVICES	Commercial banks, saving banks and discount houses	13001
	Specialised institutions granting credit	13002
	Financial leasing	13003
	Hire-purchase financing	13004
	Housing finance activities	13005
	Commercial loan activities	13006

	Credit cards	13007
	Mutual funds	13008
	Chit fund	13009
	Investment activities	13010
	Life insurance	13011
	Pension funding	13012
	Non-life insurance	13013
	Administration of financial markets	13014
	Stock brokers, sub-brokers and related activities	13015
	Financial advisers, mortgage advisers and brokers	13016
	Foreign exchange services	13017
	Other financial intermediation services n.e.c.	13018
COMPUTER AND RELATED SERVICES	Software development	14001
	Other software consultancy	14002
	Data processing	14003
	Database activities and distribution of electronic content	14004
	Other IT enabled services	14005
	BPO services	14006
	Cyber café	14007
	Maintenance and repair of office, accounting and computing machinery	14008
	Computer training and educational institutes	14009
	Other computation related services n.e.c.	14010
RESEARCH AND DEVELOPMENT	Natural sciences and engineering	15001
	Social sciences and humanities	15002
	Other Research & Development activities n.e.c.	15003
PROFESSIONS	Legal profession	16001
	Accounting, book-keeping and auditing profession	16002
	Tax consultancy	16003
	Architectural profession	16004
	Engineering and technical consultancy	16005
	Advertising	16006
	Fashion designing	16007
	Interior decoration	16008
	Photography	16009
	Auctioneers	16010
	Business brokerage	16011
	Market research and public opinion polling	16012
	Business and management consultancy activities	16013

	Labour recruitment and provision of personnel	16014
	Investigation and security services	16015
	Building-cleaning and industrial cleaning activities	16016
	Packaging activities	16017
	Secretarial activities	16018
	Other professional services n.e.c.	16019
EDUCATION SERVICES	Primary education	17001
	Secondary/ senior secondary education	17002
	Technical and vocational secondary/ senior secondary education	17003
	Higher education	17004
	Education by correspondence	17005
	Coaching centres and tuitions	17006
	Other education services n.e.c.	17007
HEALTH CARE SERVICES	General hospitals	18001
	Speciality and super speciality hospitals	18002
	Nursing homes	18003
	Diagnostic centres	18004
	Pathological laboratories	18005
	Independent blood banks	18006
	Medical transcription	18007
	Independent ambulance services	18008
	Medical suppliers, agencies and stores	18009
	Medical clinics	18010
	Dental practice	18011
	Ayurveda practice	18012
	Unani practice	18013
	Homeopathy practice	18014
	Nurses, physiotherapists or other para-medical practitioners	18015
	Veterinary hospitals and practice	18016
	Other healthcare services	18017
SOCIAL AND COMMUNITY WORK	Social work activities with accommodation (orphanages and old age homes)	19001
	Social work activities without accommodation (Creches)	19002
	Industry associations, chambers of commerce	19003
	Professional organisations	19004
	Trade unions	19005
	Religious organizations	19006
	Political organisations	19007
	Other membership organisations n.e.c. (rotary clubs, book clubs and	19008

	philatelic clubs)	
	Other Social or community service n.e.c	19009
CULTURE AND SPORT	Motion picture production	20001
	Film distribution	20002
	Film laboratories	20003
	Television channel productions	20004
	Television channels broadcast	20005
	Video production and distribution	20006
	Sound recording studios	20007
	Radio - recording and distribution	20008
	Stage production and related activities	20009
	Individual artists excluding authors	20010
	Literary activities	20011
	Other cultural activities n.e.c.	20012
	Circuses and race tracks	20013
	Video Parlours	20014
	News agency activities	20015
	Library and archives activities	20016
	Museum activities	20017
	Preservation of historical sites and buildings	20018
	Botanical and zoological gardens	20019
	Operation and maintenance of sports facilities	20020
	Activities of sports and game schools	20021
	Organisation and operation of indoor/outdoor sports and promotion and production of sporting events	20022
	Other sporting activities n.e.c.	20023
	Other recreational activities n.e.c.	20024
OTHER SERVICES	Hair dressing and other beauty treatment	21001
	Funeral and related activities	21002
	Marriage bureaus	21003
	Pet care services	21004
	Sauna and steam baths, massage salons etc.	21005
	Astrological and spiritualists' activities	21006
	Private households as employers of domestic staff	21007
	Other services n.e.c.	21008
EXTRA TERRITORIAL ORGANISATIONS AND BODIES	Extra territorial organisations and bodies (IMF, World Bank, European Commission etc.)	22001

*n.e.c. – not elsewhere classified