FORM NO. 1

Monthly Statement to be furnished by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of …….

Sl. No.	**Particulars of the stock exchange**	
1.	Name	*(refer Note 1)*
2.	Address	*(refer Note 2)*
3.	Permanent Account Number	

4. Details of transaction in which client codes have been modified after registering in system are enclosed in a soft copy as annexure.

DECLARATION

I……(name of the principal officer) having Permanent Account Number …….. in my capacity as … of …. (name of stock exchange) hereby certify that all the particulars furnished above are correct and complete.

Place: ……

Date: ……

Signature of the Principal Officer of the Stock Exchange

Name:

Designation:

Annexure to FORM NO. 1

(Soft Copy)

Derivative Market (for scrips)

Sl. No.	Transaction ID	Brokers' Name	Brokers' Id	Original Client Code	Name of the original Client	PAN of the original client	Modified Client Code	Name of the modified Client	PAN of the modified client	Scrip Name	Scrip Code	Quantity	Rate	Total Value of Transaction	Buy or Sale	Date of Transaction
1																
2																
3																
4																
5																

Derivative Market (for commodity)

Sl. No.	Transaction ID	Brokers' Name	Brokers' Id	Original Client Code	Name of the original Client	PAN of the original client	Modified Client Code	Name of the modified Client	PAN of the modified client	Commodity derivative name	Commodity derivative code	Quantity	Rate	Total Value of Transaction	Buy or Sale	Date of Transaction
1																
2																
3																
4																
5																

Cash Market

Sl. No.	Transaction ID	Brokers' Name	Brokers' Id	Original Client Code	Name of the original Client	PAN of the original client	Modified Client Code	Name of the modified Client	PAN of the modified client	Scrip Name	Scrip Code	Quantity	Rate	Total Value of Transaction	Buy or Sale	Date of Transaction
1																

2																
3																
4																
5																

Notes:

1. The name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Some of the information in the form would be pre-filled to the extent possible.
4. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 2

Application for notification of a zero coupon bond under section 2(112) of the Act

PART A- Particulars of the applicant

Row No.	Particulars	
1.	Name	*(refer Note 1)*
2.	Category (Select anyone)	• Infrastructure capital company • Infrastructure capital fund • Infrastructure debt fund • Public sector company
3.	Address	*(refer Note 2)*
4.	Permanent Account Number	
5.	Date of incorporation/registration	*dd/mm/yyyy* *(refer Note 3)*
6.	In case of an Infrastructure debt fund in sl. no. 2-	
	(a) Date of approval under **Schedule VII (Table: Sl. No. 46)** of the Act	*dd/mm/yyyy*
	(b)Notification number under **Schedule VII (Table: Sl. No. 46)** of the Act	*(refer Note 3)*
7.	In case of public sector company in sl. no. 2, please specify nature of business	
8.	Objects of the applicant including main objects and ancillary objects	*(refer Note 3)*

PART B- Particulars of the zero coupon bond proposed to be issued

Row No.	Particulars											
1.	Date of issue											
2.	Number of bonds											
3.	Total amount of the bond											
4.	Amount payable on maturity/redemption of the bond											
5.	Discount [(3)-(2)]											
6.	Period of life of the bond			Years			Months				Days	
7.	Financial year during which the bond is to be issued	y	y	y	y							
		y	y	y	y							
8.	**Details of investment proposed to be made:**											
A.	**Details of entity in which investment is proposed**											
	(a)	Name of entity	*(refer Note 1)*									
	(b)	Nature of entity (select anyone)	(i) Public Sector Company (ii) Other company (iii) Any other enterprise or undertaking or entity									
	(c)	Permanent Account Number										
	(d)	Address	*(refer Note 2)*									
	(e)	Nature of business										

B.	**Project Details:**		
	(a)	Details of Address/Location of Project (Add rows in case of multiple projects within a company/undertaking/entity)	*(refer Note 2)*
	(b)	Planned date of commencement of Project	*dd/mm/yyyy*
	(c)	Planned date of commencement of operations	*dd/mm/yyyy*
	(d)	Date of commencement of commercial operations of project (Applicable in case of Infrastructure Debt Fund)	*dd/mm/yyyy*

C.	**Source of Investment**	
	Source	**Amount** principal officer
	Zero Coupon Bond	
	Own Funds	
	Other loan and borrowings	
	Issue of rupee denominated bonds	
	Issue of foreign currency bond	
	Others (Specify)	
	TOTAL	

D.	**Details of management responsible for execution of project *(refer Note 3)***		
	(i)	Designation 1. Director 2. Trustee 3. Others	
	(ii)	Name	
	(iii)	Permanent Account Number	
	(iv)	Qualification	
	(v)	Experience and performance	
	(vi)	Address	
	Repeat details as per D, if required		

E. Amount of funds realised by issue of Zero Coupon Bond proposed to be invested project wise in (Select the first financial year)

Name of Project	Financial Year 1	Financial Year 2	Financial Year 3	Financial Year 4	Financial Year 5

F.	Whether copy of the project report is available?	*Yes/no* *(refer Note 3)*
9.	Other details	*(refer Note 3)*

DECLARATION

1. I …… having Permanent Account Number …… certify that the information furnished above is true to the best of my knowledge and belief.
2. I undertake on behalf of.....(name of the applicant) being a Infrastructure capital company/ Infrastructure capital fund/ Infrastructure debt fund- /Public sector company (Select the relevant option) that the money realised on issue of such bond shall be invested in accordance with rule 7(5)(d) of the Income-tax Rules 2026,__
3. I further undertake that the….. (name of the infrastructure debt fund) shall maintain a sinking fund for the interest which will accrue on all the zero coupon bonds subscribed and the interest shall be invested in Government Securities. [Only to be filled in case applicant is infrastructure debt fund, strike off if not applicable].

Place: ……

Date: ……

Signature of the Authorised Signatory

Name:

Designation:

Notes:

1. Name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. The following details shall be provided with respect to the mentioned Row No. as annexures, namely:

Annexure	With respect to	Particulars
A-1	Part A (Row No. 5)	Enclose copy of certificate of incorporation/trust deed/relevant Act, as applicable
A-2	Part A (Row No. 6(b))	Enclose copy of notification of Infrastructure Debt Fund under Schedule VII (Table: Row No. 46)
A-3	Part A (Row No. 8)	(i) Provide note on the objects including main objects and ancillary objects (ii) Enclose copy of Memorandum/Trust deed, etc.
A-4	Part B (Row No. 8(D))	Enclose copy of organisation structure chart of management responsible for execution of project
A-5	Part B (Row No. 8(F))	Enclose copy of Project Report, if any
A-6	Declaration	Power of Attorney of the authorised signatory

4. For Row no. 8(E) of part B, Financial Year 1 shall be the financial year immediately following the financial year in which the bond is issued as provided in Row no. 6 of part B. Financial Year 2 to 5 in Row no. 8(l) of part B shall be computed automatically from Financial Year 1.
5. Write “not applicable” against the row or rows which are not relevant to the applicant.
6. Some of the information in the form would be pre-filled to the extent possible.
7. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 3

Certificate of an accountant under rule 7

I …….. having Permanent Account Number …..…… have examined the investment made out of the funds raised by issuance of Zero Coupon Bond by ……. (Name of issuer) for the tax year and I hereby certify the following:-

1.	Category of issuer (Please tick one):	• Infrastructure capital company • Infrastructure capital fund • Infrastructure debt fund • Public sector company
2.	Name	*(refer Note 1)*

3.	Address	*(refer Note 2)*	
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Date of Notification for the issue of Zero Coupon Bond	*dd/mm/yyyy*	
8.	Notification Number		

9.	Date of issue of Zero-Coupon Bond			*dd/mm/yyyy*	
10.	Amount realized vide issue of Zero-Coupon Bond				
11.	Details of Investment made out of the funds realized by issue of zero-coupon bond				
12.	A.	a.	Name of Entity in which Investment has been made		
		b.	Nature *(select anyone)*	○ Public sector company ○ Other company ○ Any other enterprise or undertaking or entity	
		c.	Permanent Account Number		
		d.	Address		
		e.	Nature of business		
		f.	Address/Location of Project		
		g.	Date of commencement of Project	*(dd/mm/yyyy)*	
		h.	Date of Commencement of Operations	*(dd/mm/yyyy)*	
		i.	Date of Commencement of Commercial Operations	*(dd/mm/yyyy)*	
		j.	Amount of funds raised by issue of Zero-Coupon Bond invested across tax years (In Rs)	**Year**	**Amount**
				Tax Year 1: *(yyyy-yy)*	
				Tax Year 2: *(yyyy-yy)*	
				Tax Year 3: *(yyyy-yy)*	
				Tax Year 4: *(yyyy-yy)*	
				Tax Year 5: *(yyyy-yy)*	
				Tax Year 6: *(yyyy-yy)*	
	B.		(*Repeat details of 12A, if required)*		

2. I certify that the ……(name of the infrastructure debt fund) has maintained a sinking fund for all accrued interest on the money realized on issue of the zero-coupon bond which has been invested in government securities. (applicable only in case of infrastructure debt fund)

Place *Signature*
Date

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. To be signed and verified by an accountant (other than employee) as defined in the section 515(3)(b) of the Act.
4. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 4
Income attributable to assets located in India under section 9(10)(a)

Part A: Particulars of the Person			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number

Part B: Other Information						
6.	Company/entity wise breakup of consideration received for transfer of share or interest:					
	Sl. No.	Name of the company/entity	Quantum of share/interest transferred	Cost of acquisition of share/interest	Date of transfer	Consideration received
7.	Income derived from transfer of share or interest (company/entity wise details):					
	Sl. No.	Name of the Company/ Entity	Transfer of Share/ Interest	Amount		
8.	Value of assets located in India from which the share or interest derives its value (company/entity wise details):					
	Sl. No.	Name of the Company/ Entity	Amount			
9.	Value of global assets of the company or the entity (company/entity wise details):					
	Sl. No.	Name of the Company/ Entity	Amount			
10.	Income attributable to assets located in India (company/entity wise breakup and aggregate):					
	Sl. No.	Name of the Company/ Entity	Amount			
11.	Other details to be provided as separate enclosure:			*(attach as per Note 3)*		

I have examined the accounts and records of M/s_____ (name of the assessee) having PAN _____ being transferor of the share of, or interest in, _____ (name of company or entity incorporated outside India)[#] referred to in section 9(10)(a) during the tax year ended on_____.

2. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of ascertaining the income of the said assessee attributable to the assets located in India.

3. I certify that in respect of the tax year _____ the income deemed to accrue or arise in India to the assessee on transfer of share/interest in the above-mentioned company/entity is ₹ _____ which has been worked out on the basis of the details given in Part B to this form. In my opinion and to my information and according to the explanations given to me the particulars given in Part B are true and correct.

Place:
Date:

Signature:
Name of the accountant:
Designation:
Membership Number:
UDIN, if any:
Name of the Proprietorship/Firm:
Firm Registration Number:

Notes:

1. The name shall include full name of the person in respect of which the income attributable to assets located in India is being reported.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. With respect to Part B (Sl. No. 11), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Details of the method employed for arriving at the value of assets in Part B (Sl. No. 8 and 9).
A-2	Details of the documents and valuation report, if any, relied upon.
A-3	Remarks including any assumption made.
A-4	Details of computation of income in Part B (Sl. No. 10).
A-5	Any other document.

4. This form is to be given by an accountant as defined in section 515(3)(b).
5. #If transfer is of shares of, interest in, more than one company or entity in a previous year, details to be given in respect of each such company or entity.
6. Where any of the matter stated in this report is answered in negative or with a qualification, this report shall state the reasons therefor in Note 3.A-5.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.
8. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 5

Statement regarding preliminary expenses incurred by the assessee to be furnished under Section 44(3) of the Act

	Part A: Particulars of the assessee		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax year		

Part B: Details of preliminary expenses

1. Amount of expenditure in connection with—
(select one or more)

o Preparation of feasibility report	
o Preparation of project report	
o Conducting market survey or any other survey necessary for business	
o Engineering services relating to the business	

Details of expenditure incurred:

Sl. No.	Nature of activity *(refer Note 4)*	Whether carried out by assessee itself (Y/N)	Name of the person carrying out the activity *(refer Note 5)*	Name of the person to whom amount is paid/credited	Permanent Account Number of such person	Amount paid/credited	Whether tax was required to be deducted at source (Yes/No)	If yes, amount of tax deducted
(i)	Preparation of feasibility report							
(ii)	Preparation of project report							
(iii)	Conducting market survey or any other survey necessary for business							
(iv)	Engineering services							

		relating to the business							

DECLARATION

I ……. (name of the authorized signatory) having Permanent Account Number …… in my capacity as …… (designation) of …… (name of the assessee), do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place: ……

Date: ……

Signature of the Authorised Signatory

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. In case there is more than one person carrying out the activity, separate details to be filled.
5. If carried out by the assessee itself, write "SELF".
6. Some of the information in the Form would be pre-filled to the extent possible.
7. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 6

Audit Report under section 44(6) /51(7) of the Income Tax Act 2025

I …….. having Permanent Account Number …… have examined the Balance Sheet of ……(name of assessee) as on …… and the Profit and Loss Account for the year ended on …….. which are in agreement with the books of account maintained at the head office at …….. (address of head office) and branches at …….. (address of branches)

I have obtained all the information and explanations which to the best of *my/our knowledge and belief were necessary for the purposes of the audit.

In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed assessee visited by me so far as appears from my examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below :-

……
……

In my opinion and to the best of my information and according to explanations given to me, the said accounts give a true and fair view:-

(i) in the case of the Balance Sheet, of the state of the abovenamed assessee's affairs as on ……..; and

(ii) in the case of the Profit and Loss Account(s), of the profit or loss of his accounting year ending on …….

The statement of particulars required for the purposes of the deduction under section *44/51 is annexed and in my opinion and to the best of my information and according to explanations given to me, these are true and correct.

Place *Signature*
Date

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

Notes:

1. The report has to be given by an accountant as referred to in section 515(3)(b) of the Act.
2. Where any of the matters stated in this Report is answered in the negative or with a qualification, the Report shall state the reasons for the same.

3. * delete whichever is not applicable.

ANNEXURE

SECTION A

Statement of particulars required for the purposes of deduction under section 44

	Part A: Particulars of the assessee		
1.	Name of the assessee	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Residential Status	*(refer Note 3)*	
5.	Email id		
6.	Contact number	Country Code	*Number*
7.	Tax year (for which deduction is claimed)		

Part B: Particulars of the business and deduction		
1.	Date of commencement of business	*(dd/mm/yyyy)*
2.	The deduction is claimed with reference to the expenditure incurred in connection with *(select one)*	• extension of the industrial undertaking • setting up of a new industrial unit
3.	Date on which the extension was completed or new industrial unit commenced production or operation	*(dd/mm/yyyy)*
4.	Qualifying amount of expenditure: *(refer Note 4)*	
	(a) Expenditure in connection with-	
	(i) preparation of feasibility report	
	(ii) preparation of project report	
	(iii) conducting market survey or any other survey necessary for the business	
	(iv) engineering services relating to the business assessee	
	(b) Legal charges for drafting any agreement between the assessee and any other person for any purpose relating to the setting up or conduct of the business	
	(c) Total of 4(a) and 4(b)	
	(d) Whether Form No. 5 has been filed as per the provisions of rule 27?	*(Yes/No)*
5.	(a) Cost of the project, i.e., actual cost of *(refer Note 5)*	
	(i) land and buildings (including expenditure on development)	

	(ii) lease holds	
	(iii) plant and machinery	
	(iv) furniture and fittings	
	(v) railway sidings	
	(b) Total of 5(a)(i) to (v)	
	(c) 5% of 5(b) above	
6.	Deduction eligible under section 44	

Place *Signature*
Date

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. Pin/ZIP Code, vi. Area/locality, vii. District, viii. State.

3. Fill residential status as (i) Resident (ii) Non-resident (iii) Resident but Not Ordinarily Resident

4. Where the qualifying expenditure was incurred during more than one year, year-wise details of the expenditure should be given.

5. (a) In a case where the claim relates to preliminary expenses incurred before the commencement of business, the actual cost of the specified assets which are shown in the books of the assessee as on the last day of the tax year in which the business was commenced should be given.
   (b) In a case where the expenses were incurred in connection with the extension of the undertaking or the setting up of a new unit, the actual cost of the specified assets which are shown in the books of account as on the last day of the tax year in which the extension of the undertaking was completed or the new unit commenced production or operation (in so far as such assets have been acquired or developed in connection with the extension of the under taking or the setting up of the new unit) should be given.

6. Amounts to be filled in ₹ unless otherwise provided.

SECTION B:

Statement of particulars required for the purposes of deduction under section 51

	Part A: Particulars of the assessee		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Residential Status	*(refer Note 3)*	
5.	Email id		
6.	Contact number	Country Code	*Number*
7.	Tax year (for which deduction is claimed)		

Part B: Particulars of the business and deduction			
1.	Name(s) of mineral(s) or group(s) of associated minerals in respect of which operation relating to prospecting or development were undertaken		*(drop down)*
2.	Tax Year of commercial production		
3.	Qualifying amount of expenditure *(refer Note 4):*		
	Tax year in which expenditure was incurred	**Date of audit of accounts for the tax year**	**Amount of expenditure**
	(A)	**(B)**	**(C)**

Place
Date

Signature

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. Pin/ZIP Code, vi. Area/locality, vii. District, viii. State.

3. Fill residential status as (i) Resident (ii) Non-resident (iii) Resident but Not Ordinarily Resident

4. Qualifying expenditure shall be computed after reducing/excluding amounts as per Section 51(3) and 51(4) of the Act.

5. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 7

Application for approval of scientific research programme under section 45(3)(c) of the Act

<table>
<tr><td colspan="6">Particulars of the sponsor and scientific research programme</td></tr>
<tr><td>1.</td><td colspan="3">Name</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="3">Address</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="3">Permanent Account Number</td><td colspan="2"></td></tr>
<tr><td>4.</td><td colspan="3">Email id</td><td colspan="2"></td></tr>
<tr><td rowspan="2">5.</td><td colspan="3" rowspan="2">Contact number</td><td>Country Code</td><td>Number</td></tr>
<tr><td></td><td></td></tr>
<tr><td>6.</td><td colspan="3">Nature of business</td><td colspan="2">(refer Note 3)</td></tr>
<tr><td rowspan="5">7.</td><td colspan="5">Annual turnover during past three tax years</td></tr>
<tr><td>Sl. No.</td><td colspan="2">Tax Year</td><td colspan="2">Annual turnover</td></tr>
<tr><td>(i)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>(ii)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>(iii)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td rowspan="5">8.</td><td colspan="5">Annual expenditure on scientific research programme during past three tax years</td></tr>
<tr><td>Sl. No.</td><td colspan="2">Tax Year</td><td colspan="2">Annual expenditure on scientific research programme</td></tr>
<tr><td>(i)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>(ii)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>(iii)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td rowspan="5">9.</td><td colspan="5">Details of deductions claimed (year wise) by the sponsor under section 45(3)(c) of the Act or under section 35(2AA) of the Income-tax Act, 1961, as the case may be during the last three tax years</td></tr>
<tr><td>Sl. No.</td><td colspan="2">Tax Year</td><td colspan="2">Deductions claimed</td></tr>
<tr><td>(i)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>(ii)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>(iii)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>10.</td><td colspan="3">Provide note on research and development
(i) facilities and
(ii) activities
of the sponsor</td><td colspan="2">(refer Note 3)</td></tr>
<tr><td>11.</td><td colspan="3">Does the sponsor have a recognised In-house research and development unit duly recognised by Department of Scientific and Industrial Research?</td><td colspan="2">Yes/No

If yes, (refer Note 3)</td></tr>
<tr><td colspan="6">Particulars of the scientific research programme</td></tr>
<tr><td>12.</td><td colspan="3">Person to whom application is made

(select anyone)</td><td colspan="2">• National laboratory
• University
• Indian Institute of Technology
• Specified Person</td></tr>
</table>

13.	Name of the National laboratory, university, Indian Institute of Technology or specified person, as the case may be	*(refer Note 1)*
14.	Address of the National laboratory, university, Indian Institute of Technology or specified person, as the case may be	*(refer Note 2)*
15.	Title of the programme	
16.	Purpose of the programme	*(refer Note 3)*
17.	Proposed date of commencement of the programme	*(dd/mm/yyyy)*
18.	Duration of the programme in months	
19.	Total cost of the programme (including cost of raw materials, equipment, manpower, services, indirect costs, overheads and intellectual inputs)	
20.	Total funds to be provided by the sponsor for the programme	
21.	Other details to be provided as separate enclosure	*(refer Note 3)*

DECLARATION

Certified that the above information is true to the best of our knowledge and belief.

We undertake to abide by the conditions prescribed in the Act, and rules framed thereunder and the terms and conditions agreed upon between us at the time of approval of programme.

Place: ……

Date: ……

Signature of the Sponsor

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. The following details shall be provided as annexures with respect to the Row No. of the Form as mentioned below:

Annexure	With respect to	Particulars

A-1	Row No. 6	Copy of latest Annual Report along with balance sheet, where applicable
A-2	Row No. 10	Detailed note on research and development facilities and research and development activities of the sponsor
A-3	Row No. 11	Details of Department of Scientific and Industrial research/recognised In-house research and development unit
A-4	Row No. 16	A brief write-up on the research programme indicating the objectives of the programme, stages of implementation, expected results, commercialization prospects, usefulness of the programme in terms of foreign exchange saving and potential for exports – in separate annexures
A-5	Row No. 21	Details of technical collaborations, if any, entered into by sponsor

4. Separate applications have to be submitted in respect of each research programme.
5. Some of the information in the form would be pre-filled to the extent possible.
6. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 8

Order of approval of Scientific Research Programme under section 45(3)(c) of the Act

Row No.	Particulars		
1.	Name of the sponsor	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	Number
6.	Name of the National Laboratory or University or Indian Institute of Technology or specified person	*(refer Note 1)*	
7.	Address of the National Laboratory or University or Indian Institute of Technology or specified person	*(refer Note 2)*	
8.	Title of the Scientific Research Programme		
9.	Purpose of the programme		
10.	Reference No. of the application		
11.	Date of application	*(dd/mm/yyyy)*	
12.	Date of commencement of the programme	*(dd/mm/yyyy)*	
13.	Duration of the programme in months		
14.	Tax year(s) for which the programme has been approved (not exceeding five tax years)		
15.	Total cost of the programme		
16.	Other details to be provided as separate enclosure	*(refer Note 3)*	

Date: ..... ……

(Signature)

Place: ..... …….

(Name and Designation)

Order No. …….

Copy to:

(i) Sponsor;
(ii) The Director General (Indian Council of Agricultural Research/Indian Council of Medical Research/Council of Scientific and Industrial Research/Defence Research and Development Organisation) /Secretary, Department of Electronics/Secretary, Department of Bio-technology/Secretary, Department of Atomic Energy;

(iii) The Chief Commissioner of Income-tax having jurisdiction over the sponsor;
(iv) Secretary, Department of Scientific and Industrial Research.

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. The following details shall be provided as annexures, namely:

Annexure	Particulars
A-1	Purpose of the programme
A-2	Payment terms
A-3	Any other conditions imposed by the prescribed authority e.g., utilisation of patent rights and commercialisation of rights etc.

4. In case of National Laboratory or University or Indian Institute of Technology, this Form shall be signed by the Head of the National Laboratory or University or Indian Institute of Technology.
5. In case of a specified person, this Form may be signed by an officer who is not below the rank of a Deputy Secretary and who has been authorised by the Principal Scientific Adviser to the Government of India to issue such order.
6. Some of the information in the form would be pre-filled to the extent possible.
7. Amounts are in ₹ unless otherwise provided.

FORM NO. 9

Receipt of payment for carrying out scientific research under section 45(3)(c) of the Act

Particulars			
1.	Name of the sponsor	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	Number
6.	Amount paid	*(in figures)*	
		(in words)	
7.	Mode of payment with particulars		
8.	Date of payment	*(dd/mm/yyyy)*	
9.	Name of the research programme for which amount is to be used		
10.	Approved cost of the programme		
11.	Date of commencement of the programme	*(dd/mm/yyyy)*	
12.	Duration of the programme		
13.	Tax year(s) for which approved		
14.	Details of the programme approved by the prescribed authority	*Order No. and dated*	
		Issued from file No.	
15.	Tax year in which this payment is made		
16.	Total amount of payments received so far, including this payment, towards this programme during the tax year mentioned in column 15	*(in figures)*	
		(in words)	
17.	Details of payments received in earlier tax years	Tax year	Amount
		(i)	
		(ii)	

Date: .....

……

(Signature)

Place: .....

…….

(Name and Designation)

…….

(Name and address of the National Laboratory, University, Indian Institute of Technology or specified person)

Serial No. of this receipt: ……

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Some of the information in the form would be pre-filled to the extent possible.
4. Amounts are in ₹ unless otherwise provided.

FORM NO. 10

Report to be submitted by the prescribed authority to the Chief Commissioner of Income-tax having jurisdiction over the sponsor after approval of scientific research programme under section 45(3)(c) of the Act

Particulars of the sponsor			
1.	Name of the sponsor	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	Number
6.	Nature of business of the sponsor	*(refer Note 3)*	
	Particulars of the approved scientific research programme		
7.	Name of the National Laboratory, University, Indian Institute of Technology or specified person	*(refer Note 1)*	
8.	Address of the National Laboratory, University, Indian Institute of Technology or specified person	*(refer Note 2)*	
9.	Telephone number of the National Laboratory, University, Indian Institute of Technology or specified person		
10.	Name and designation of the Prescribed Authority	Name	
		Designation	
11.	Agency under which the National Laboratory is functioning *(select anyone)*	▪ Indian Council of Agricultural Research ▪ Indian Council of Medical Research ▪ Council of Scientific and Industrial Research ▪ Defence Research and Development Organisation ▪ Department of Electronics ▪ Department of Bio-technology ▪ Department of Atomic Energy	
12.	Purpose of the scientific research programme	*(refer Note 3)*	
13.	Date of commencement of the research programme	*(dd/mm/yyyy)*	
14.	Duration of the programme in months		
15.	Tax year (s) for which the programme is approved		
16.	Total cost of the programme (cost of raw materials, equipment,		

	manpower, services, indirect costs, overheads and intellectual inputs)	
17.	Payment terms	*(refer Note 3)*
18.	Details of agreement regarding patent rights and commercialisation rights between the sponsor and the National Laboratory, University, Indian Institute of technology or specified person	*(refer Note 3)*

DECLARATION

I ……. (name of the authorized signatory) having Permanent Account Number …… in my capacity as …… (designation) certify that the above information is true to the best of our knowledge and belief.

We undertake to:

(i) maintain separate accounts for the programme approved;

(ii) submit progress reports every year to the Chief Commissioner of Income-tax having jurisdiction over the sponsor;

(iii) submit final report on completion along with audited statement of accounts to the Chief Commissioner of Income-tax having jurisdiction over the sponsor.

Place: ……

Date: ……

Signature of the Authorised Signatory

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. The following details shall be provided as annexures with respect to the Row No. of the form as mentioned below:

Annexure	Row No.	Particulars
A-1	Row No. 6	Enclose copy of latest Annual Report along with balance sheet, where applicable.
A-2	Row No. 12	Give a brief write-up on the research programme indicating the objectives of the programme, stages of implementation, expected results, commercialization prospects, usefulness of the programme in terms of foreign exchange saving and potential for exports – in separate annexures.

A-3	Row No. 17	Enclose copy of agreement between the sponsor and the National Laboratory, University, Indian Institute of technology or specified person.
A-4	Row No. 19	Enclose copy of the agreement

4. In case of National Laboratory or University or Indian Institute of Technology, this Form shall be signed by the Head of the National Laboratory or University or Indian Institute of Technology.

5. In case of a specified person, this Form may be signed by an officer who is not below the rank of a Deputy Secretary and who has been authorised by the Principal Scientific Adviser to the Government of India to sign Form No. 8.

6. Some of the information in the form would be pre-filled to the extent possible.

7. Amounts are in ₹ unless otherwise provided.

FORM NO. 11

Application for entering into an agreement with the Department of Scientific and Industrial research for cooperation in In-house research development facility and for audit of accounts maintained by the facility

<table>
<tr><th colspan="8">Part A: Particulars of the company</th></tr>
<tr><td>1.</td><td colspan="3">Name</td><td colspan="4">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="3">Address of the registered office</td><td colspan="4">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="3">Permanent Account Number</td><td colspan="4"></td></tr>
<tr><td>4.</td><td colspan="3">Email id</td><td colspan="4"></td></tr>
<tr><td>5.</td><td colspan="3">Contact number</td><td>Country Code</td><td colspan="3">Number</td></tr>
<tr><td rowspan="2">6.</td><td colspan="3" rowspan="2">Details of the Chief Commissioner of Income-tax having jurisdiction over the company</td><td>Designation</td><td colspan="3"></td></tr>
<tr><td>Address</td><td colspan="3"></td></tr>
<tr><td rowspan="2">7.</td><td colspan="3">(a) Nature of business of the company</td><td colspan="4">• Business of Biotechnology
• Manufacture/production of eligible article or thing, which is not specified in Schedule XIII</td></tr>
<tr><td colspan="3">(b) If answer to (a) above is manufacture/production of eligible article or thing, please specify product</td><td colspan="4"></td></tr>
<tr><td>8.</td><td colspan="7">Annual production of eligible products during the past three tax years:</td></tr>
<tr><td rowspan="4"></td><td>Sl. No.</td><td>Tax year</td><td colspan="5">Annual production</td></tr>
<tr><td>(i)</td><td></td><td colspan="5"></td></tr>
<tr><td>(ii)</td><td></td><td colspan="5"></td></tr>
<tr><td>(iii)</td><td></td><td colspan="5"></td></tr>
<tr><td>9.</td><td colspan="7">Annual expenditure on scientific research for the past three tax years:</td></tr>
<tr><td rowspan="4"></td><td>Sl. No.
(A)</td><td>Tax year
(B)</td><td>Expenditure in Land & Building
(C)</td><td>Capital Expenditure other than expenditure mentioned in (C)
(D)</td><td>Revenue Expenditure
(E)</td><td colspan="2">Total annual expenditure
(F)
(C) +(D)+(E)</td></tr>
<tr><td>(i)</td><td></td><td></td><td></td><td></td><td colspan="2"></td></tr>
<tr><td>(ii)</td><td></td><td></td><td></td><td></td><td colspan="2"></td></tr>
<tr><td>(iii)</td><td></td><td></td><td></td><td></td><td colspan="2"></td></tr>
<tr><td rowspan="2">10.</td><td colspan="3" rowspan="2">Details of existing in-house research and development facilities for scientific research</td><td>Nature of the facility</td><td colspan="3"></td></tr>
<tr><td>Address</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td rowspan="3">11.</td><td colspan="3" rowspan="3">Details of recognition for the existing in-house research and development facility by Department of Scientific and Industrial Research</td><td>Registration number</td><td colspan="3"></td></tr>
<tr><td>Date of recognition</td><td colspan="3">(dd/mm/yyyy)</td></tr>
<tr><td>Validity of recognition</td><td colspan="3"></td></tr>
</table>

12.	Proposed objectives of scientific research contemplated by the company	

Part B: Agreement between the company and Department of Scientific and Industrial Research

This Agreement is entered into between the company _____ (hereinafter referred to as the First Party) and the Department of Scientific and Industrial Research (DSIR) (hereinafter referred to as the Second Party) wherein:

1. The First Party shall maintain an in-house Research & Development facility to be approved by the Second Party,

2. The First Party shall provide full co-operation to the Second Party in carrying out the Research and Development work relating to biotechnology or manufacture or production of eligible article or thing under section 45(2) of the Act,

3. The First Party shall co-operate fully in carrying out Research & Development work and maintain separate accounts for capital and revenue expenditure, which shall be annually audited as prescribed, and a copy of which has to be attached with the return of income under section 263(1)(a) of the Act for each tax year in order to claim deduction under section 45(2) of the Act,

5. Subject to the First Party meeting the conditions specified under section 45(2), and on being satisfied of the feasibility of the said in-house Research and Development facility in terms of its objectives and of the genuineness of the expenditure on said Research and Development facility by the First Party, the Second Party shall submit its report/s in relation to the approval of the said facility to the Chief Commissioner of Income-tax having jurisdiction over the First Party within 120 days from the date on which first party makes application in the Form No. 11.

Signed on this ___ day of _____month of ____year

Signature of Principal Officer on behalf of the First Party
(Name, Designation and Address)
Place: Date:

Signature of Witness
(Name and Address)
Place: Date:

Signature of competent authority on behalf of the Second Party
(Name, Designation and Address)
Place: Date:

Signature of Witness
(Name and Address)
Place: Date:

PART C – DECLARATION AND UNDERTAKING BY THE COMPANY

I/we certify that the above information is true to the best of my/our knowledge and belief.

Further I/we undertake to:

1. Maintain separate accounts for capital and revenue expenditure on Research & Development work which shall be annually audited by an accountant as defined in section 515(3)(b) of the Act;

2. Attach a copy of such audited annual account with the return of income to be filed under section 263(1)(a) of the Act for each tax year in support of claim of deduction under section 45(2) of the Act for the relevant tax year;

3. Submit annual progress reports to the Secretary, Department of Scientific and Industrial Research.

4. Co-operate fully in carrying out scientific research and development work as per Section 45(2) of the Act.

5. Ensure that the company does not manufacture any product listed in the Thirteenth Schedule of the Act.

6. Ensure that the company shall reflect the capital and revenue expenditure on in-house research and development facility in the schedules/notes to accounts in the audited financial statement of the company prepared for the purposes of its annual report and for the purposes of computation of income-tax.

7. Submit the information as per Annexure-I and Annexure-II annually on or before the due date of filing of the return of income specified under section 263(1)(c) of the Act.

8. Ensure that the assets acquired by the approved facility are used only for approved purposes and shall not be disposed of without the approval of Secretary, Department of Scientific and Industrial Research.

Place: ……

Date: ……

Signature of the Principal Officer of the company

Name:

Designation:

Annexure-I

Information to be furnished separately in respect of each research and development facility approved by prescribed authority under section 45(2) of the Act.

Particulars		
1.	Name of the company	*(refer Note 1)*
2.	Address of the registered office	*(refer Note 2)*
3.	Permanent Account Number	
4.	Tax year	
5.	Other details to be enclosed as annexures	*(refer Note 3)*

DECLARATION

I ……. (name of the authorized signatory) having Permanent Account Number …… in my capacity as …… (designation) of …… (name of the assessee), do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place: ……

Date: ……

Signature of the Principal Officer of the company

Name:

Designation:

Annexure-II

Details of expenditure incurred on the research and development facility centre approved by the prescribed authority under section 45(2) of the Act.

Row No.	**Particulars**		
1.	Tax year		
2.	Location of the research and development facility		
3.	Details of expenditure:	A. (i) Land (ii) Buildings	….. …..
		B. Capital Expenditure (other than land and building): (i) Equipment (ii) Others (a) ..... (b) ..... (c) ..... (iii) ..... Total	……. ....
		C. Revenue expenditure: (a)..... (b)..... (c) ..... Total	 ....
4.	Total expenditure on the approved research and development centre (excluding land and building)		
5.	If any asset acquired in respect of development of scientific research and development facility is disposed of/transferred	*Yes/No*	
6.	If answer to 5 is Yes, then whether approval has been taken from Secretary, Department of Scientific and Industrial Research	*Yes/No* *(refer Note 3)*	
7.	Details of such assets disposed of/transferred	*(refer Note 3)*	

DECLARATION

I certify that above expenditure claimed is as per the guidelines issued by Department of Scientific and Industrial Research and is true and correct to the best of my knowledge and belief.

Place: ……

Date: ……

Signature of the Principal Officer of the company

Name:

Designation:

Notes:

1. The name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. The following details shall be provided with respect to the mentioned Row No. as annexures, namely:

Annexure	With respect to	Particulars
A-1	Annexure I (Row No. 5)	A brief note on progress of each of the projects shown in the application to the prescribed authority at the time of approval. Any changes with regard to the scope of the projects as originally envisaged may be highlighted.
A-2		Details of any additional projects taken up during the tax year
A-3		Details of changes, if any, in the research and development infrastructure during the tax year
A-4		Details of research and development achievements and technologies commercialised during the tax year
A-5		Details of patents obtained and/or filed during the tax year
A-6		Details of any other changes in the approved research and development centre
A-7	Annexure II (Row No. 6)	A copy of letter of approval from Secretary, Department of Scientific and Industrial Research
A-8	Annexure II (Row No. 7)	Following details in respect of disposed/transferred asset shall be provided: (i) Description of the asset (ii) Consideration received on disposal/transfer of asset

4. Six sets of duly filled applications are to be submitted to the Secretary, Department of Scientific and Industrial Research.

5. Copy of latest Annual Report along with Balance Sheet has to be enclosed.

6. Enclose a copy of DSIR recognition of the in-house (R&D) centre.

7. Some of the information in the form would be pre-filled to the extent possible.
8. Amounts are in ₹ unless otherwise provided.

FORM NO. 12

Report to be submitted by the prescribed authority to the Chief Commissioner of Income-tax having jurisdiction over the company

Sl. No.	Particulars of the company		
1.	Name	*(refer Note 1)*	
2.	Address of the registered office	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Details of principal officer	Name	*(refer Note 1)*
		Designation	
5.	(a) Nature of business/activity of the company	• Business of Biotechnology • Manufacture/production of eligible article or thing, which is not specified in Schedule XIII	
	(b) If answer to (a) above is manufacture/production of eligible article or thing, please specify product		

Sl. No.	PART A		
1.	Whether the nature of business is related to the objectives of the proposed scientific research contemplated by the company	*Yes/No*	
2.	Proposed objectives of scientific research contemplated by the company		
3.	Details of the nature of existing in-house research and development facilities for scientific research	*(refer Note 3)*	
4.	Whether the in-house research and development facility is adequate for carrying out scientific research	*Yes/No*	
5.	Details of Department of Scientific and Industrial Research recognition for the existing research and development facility	Registration number	
		Date of recognition	*(dd/mm/yyyy)*
		Validity of recognition	
6.	Whether agreement for co-operation and research and development facility and for audit of the accounts entered into	*Yes/No*	
7.	Annual production of eligible products during the past three tax years		

PART B

Sl. No.	Particulars		
1.	Tax year		
2.	Address of the research and development facility	*(refer Note 2)*	
3.	Details of expenditure: (in Lakhs)	A. (i) Land (ii) Buildings	….. …..
		B. Capital Expenditure (other than land and building): (i) Equipment (ii)Others (a) ..... (b) ..... (c) ..... (iii) ..... Total	……. ....
		C. Revenue expenditure (i) expenditure directly related to research and development (a)..... (b)..... (c) ..... Total	....
4.	Total expenditure on the approved research and development centre (excluding land and building)		
5.	If any asset acquired in respect of development of scientific research and development facility is disposed of/transferred	*Yes/No*	
6.	If answer to 5 is Yes, then whether approval has been taken from Secretary, Department of Scientific and Industrial Research	*Yes/No* *(refer Note 3)*	
7.	Details of such assets disposed of/transferred	*(refer Note 3)*	

DECLARATION

I certify that the above details are true and correct to the best of my knowledge and belief.

…….

Signature of the Secretary, Department of
Scientific and Industrial Research

Date:

Place:

Copy to: The Company

Notes:

1. Name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. The following details shall be provided with respect to the mentioned Row No. as annexures, namely:

Annexure	With respect to	Particulars
A-1	Part A (Row No. 3)	A detailed note on the nature of existing in-house research and development facilities for scientific research
A-2	Part B (Row No. 6)	A copy of letter of approval from Secretary, Department of Scientific and Industrial Research
A-3	Part B (Row No. 7)	Following details in respect of disposed/transferred asset shall be provided: (i) Description of the asset (ii) Consideration received on disposal/transfer of asset

4. Some of the information in the form would be pre-filled to the extent possible.

5. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 13

Report from an accountant to be furnished under Section 45(2) of the Act relating to in-house scientific research and development facility

I …….. have audited the accounts of the in-house research and development facility of M/s ___ located at ____ which is approved under section 45(2) of the Act by the prescribed authority (Secretary, Department of Scientific and Industrial Research), vide order no. ___ dated ___.

I certify that,

(a) The company has maintained separate accounts for the research and development facility approved by Department of Scientific and Industrial Research under section 45(2) of the Act.

(b) The accounts have been *satisfactorily/not satisfactorily maintained.

(c) The expenditure certified is in *consonance/not in consonance with Department of Scientific and Industrial Research guidelines.

3. The details of expenditure as follows:

A. (i) Land (ii) Buildings	…….. ……..
B. Capital Expenditure (other than land and building): (i) Equipment (ii) Others (a) ..... (b) ..... (c) ..... (iii) ..... Total	 ……. ....
C. Revenue expenditure (i) expenditure directly related to research and development (a)..... (b)..... (c) ..... Total	....

reported for the tax year …… is *correct/incorrect to the best of my/our knowledge and belief as per the result of the audit of the approved research and development facility carried out by me.

4. The research and development capital expenditure is reflected on page ….. and revenue expenditure on page … in the audited financial statement/annual report.

Place *Signature of the Accountant***
Date

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

* Delete whichever is not applicable.

** This report has to be given by an Accountant.

Notes:

1. Accountant means an accountant as defined in section 515(3)(b) of the Act.

2. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 14

Order of approval of in-house research and development facility under section 45(2) of the Act

Sl. No.	Particulars		
1.	Name of the company	*(refer Note 1)*	
2.	Address of the registered office	*(refer Note 2)*	
3.	Permanent Account Number		
4.	(a) Nature of business/activity of the company	• Business of biotechnology • Manufacture/production of eligible article or thing, which is not specified in Schedule XIII	
	(b) If answer to (a) above is manufacture/production of eligible article or thing, please specify product		
5.	Objectives of the scientific research to be conducted by in-house research and development facility		
6.	Address at which such research and development facility is located	*(refer Note 2)*	
7.	Details of application	Reference number	
		Date of application	*(dd/mm/yyyy)*
8.	Details of recognition granted by Department of Scientific and Industrial Research to the in-house research and development facility of the company	Registration number	
		Date of recognition	*(dd/mm/yyyy)*
		Validity of recognition	

The above research and development facility is approved for the purpose of section 45(2), subject to the conditions underlined therein.

Date: …….
Place: Signature of Secretary,
Department of Scientific and Industrial Research

…….

(Name)

File No. ….
Order No. ….

Copy to:

(1) Company

(2) The Chief Commissioner of Income-tax having jurisdiction over the company

Notes:

1. Name shall be provided in full.

2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. Amounts to be filled in ₹ unless otherwise provided

FORM NO. 15

Statement to be filed by research association, university, college or other institution or company ("donee") under section 45(4)(a) of the Act

	Particulars of the donee		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Notification number vide which approval is granted to donee		
5.	E-mail Id		
6.	Contact Number	Country Code	Number
7.	Tax year		
	Particulars of the donor and donations		
8.	Name	*(refer Note 1)*	
9.	Address	*(refer Note 2)*	
10.	Permanent Account Number		
11.	Amount of donation		
12.	Mode of receipt by donee (select anyone)	○ Cash ○ Kind ○ Electronic modes including account payee cheque/draft ○ Others	
13.	Date of donation		
14.	Section under which donation is eligible for deduction	• Section 45(3)(a) • Section 45(3)(b)	

DECLARATION AND VERIFICATION
I, ……, having Permanent Account Number …….. in my capacity as……. (designation) of ….. (name of donee) hereby declare that the details given in the form are true and correct to the best of my knowledge and belief and that I am competent to file this form and verify it. Place: Signature: Date: Name: Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In case of a donor who has given donations, which are of different types or in different modes, separate rows should be filled for each such combination.
4. Some of the information in the form would be pre-filled to the extent possible.
5. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 16
Certificate of donation under section- 45(4)(a) of the Act

Particulars of the research association, university, college or other institution or company ("donee")			
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	E-mail Id		
5.	Contact Number	Country Code	Number
6.	Notification number vide which approval is granted to donee		
	Particulars of donors and donation		
7.	Name		
8.	Address		
9.	Permanent Account Number		
10.	Amount of donation received		
11.	Tax year in which such donation was received		
12.	Section under which donation is eligible for deduction	• Section 45(3)(a) • Section 45(3)(b)	

DECLARATION
I, ……having PAN ……. in my capacity as……. (designation) of ….. (name of donee) hereby declare that the details given in the form are true and correct to the best of my knowledge. I further declare that I am making this certificate in my capacity as …. and I am also competent to issue this certificate. Place: Signature: Date: Name: Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State
3. Some of the information in the Form would be pre-filled to the extent possible.
4. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 17

Application for approval of a company under section 45(3)(b) and of a research association, university, college or other institution under section 45(4)(b) of the Income-tax Act, 2025

	Part A: Incorporation/Constitution Details		
1.	Application is being made for approval of *(select anyone)*	o Company o Research association o University o College o Other institution	
2.	Name	*(refer Note 1)*	
3.	Address	*(refer Note 2)*	
4.	Permanent Account Number		
5.	Status	*(refer Note 3)*	
6.	Residential Status	*(refer Note 4)*	
7.	Email id		
8.	Contact number	Country Code	Number
9.	Code relevant to Section	*(refer Note 5)*	
10.	Whether the applicant is established under an instrument	*Yes/No*	
11.	If Yes, provide the following details:		
	(a) Date of Incorporation/Registration	*(dd/mm/yyyy)*	
	(b) Incorporation or Registration Number		
	(c) Authority granting Incorporation/ Registration		
12.	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act, 1961 or Income-tax Act, 2025, as the case may be	*Yes/No*	
13.	If answer to Sl. No. 12 is yes, select the relevant law/portal (select anyone or more)	o DARPAN portal o FCRA Act o Income-tax Act, 1961 o Income-tax Act, 2025	
14.	In respect of selection made at row 13, please provide the following details:	*(refer Note 6 and 7)*	
	(a) Relevant Law/Portal		
	(b) Registration No.		
	(c) Date of Registration No.	*(dd/mm/yyyy)*	
	(d) Authority granting registration		
	(e) Date from which registration is effective	*(dd/mm/yyyy)*	
	(Repeat details in row no. 14, if registered under more than one portal/law)		
15.	Whether any application for approval under section 45(3)(b) or 45(4)(b) of the Act or corresponding provisions of Income Tax Act 1961 made by the Applicant in the past has been rejected?	*Yes/No* *(if yes, refer Note 8)*	

Part B:

Details of key persons

1. Details of all the Author(s)/Founder(s)/Settlor(s)/Trustee(s)/Members of Society/Members of the Governing Council/Director(s)/shareholders holding 5% or more of shareholding/Office Bearer(s):

Sl. No.	Name	Relation *(refer Note 9)*	Percentage of shareholding in case of a shareholder	Permanent Account Number	Address	Mobile number	Email id

2. In case if any of persons (as mentioned in row 1 of Part B) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:

Sl. No.	Name	Permanent Account Number	Address	Person other than individual (as mentioned in row No. 1 of Part B in which the beneficial ownership held)	Percentage of beneficial ownership

Operational Details

3. Details of laboratory/research facility/university/college/other institution being managed/controlled/administered/owned by the applicant:

Name of the laboratory/ research association/ facility/university/college/other institution	Permanent Account Number	Whether notified or order passed under section 45 of the Act or corresponding provision in the Income-tax Act, 1961 (Yes/No)	Year of establishment	Nature of activity	Address	Whether owned by applicant? (Yes/No)	Person-in-charge	
							Name	Permanent Account Number

4. Details of research projects undertaken during the last three tax years

Sl. No.	Name of the project	Duration of project		Current status of the project *(ongoing/ completed)*	Date of initiation of project	Project cost (if completed) /estimated project cost (if ongoing)	Out of (vi), amount paid to other research & development institution for completion of project
		from dd/mm/yyyy	*to dd/mm/yyyy*				
(i)	(ii)	(iii)		(iv)	(v)	(vi)	(vii)

Details of income and expenditure

5. If applicant has any income in the nature of profits and gains of business, then provide the following details

Nature of Business	Address	Whether the business is incidental to the attainment of the objectives of the trust or institution?	Whether separate books of account maintained
		Yes/No	*Yes/No*

6. Details of Return of Income filed for last three tax years

Sl. No.	Tax year	Turnover/gross receipts	Total income	Tax payable as per return	Tax paid as per return	Assessed income details

7. Please provide details of income received in three tax years immediately preceding the tax year in which application is made:

Sl. No.	Tax Year	Donation Received for research purposes		Donation Received for purposes other than research		Grant Received for research purposes	Other income	Total Income
		Corpus	Non Corpus	Corpus	Non Corpus			
(i)								
(ii)								
(iii)								

8. Please provide details of expenditure incurred in three tax years immediately preceding the tax year in which application is made:

Sl. No.	Tax year	Amount applied for scientific/social science/statistics research	Amount applied for non-research activities	Total application	Amount accumulated for object of the association
(i)					
(ii)					
(iii)					

9. Annual expenditure on scientific/social science/statistics research during past three tax years immediately preceding the tax year in which application is made:

Sl. No.	Tax Year	Expenditure on land and building	Capital expenditure (other than land and building)	Revenue expenditure	Total expenditure on scientific/ social science/statistics research
(i)					
(ii)					
(iii)					

10.	Annual expenditure during past three tax years immediately preceding the tax year in which application is made:	
11.	Other details to be provided as separate enclosure:	*(refer Note 10)*

Sl. No.	Tax Year	Expenditure on land and building	Capital expenditure (other than land and building)	Revenue expenditure	Total expenditure
(i)					
(ii)					
(iii)					

DECLARATION

I____, son/daughter/spouse of,____ hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I further declare that I am filing this form in my capacity as_____(designation) having Permanent Account Number (PAN)_____and that I am competent to file this form and verify it.

I undertake to communicate forth with any alteration in the terms of the trust/society/non-profit company, or in the rules governing the Institution, made at any time here after.

Place: Signature:

Date: Name and Designation:

Annexure
(To be furnished by a research association claiming exemption as per Schedule III (Table Sl. No. 23)

<table>
<tr><td>Sl. No.</td><td colspan="5">Particulars</td></tr>
<tr><td>1</td><td colspan="3">Exemption as per Schedule III (Table Sl. No. 23) for tax year……</td><td colspan="2">(Select the latest Tax Year for which the books of account had been audited out of three preceding Tax Years immediately preceding the Tax Year in which application is made.)</td></tr>
<tr><td rowspan="3">2</td><td colspan="5">Details of investment made in modes not prescribed under section 350</td></tr>
<tr><td>Nature of Investment</td><td>Amount of Investment</td><td>Date of investment</td><td>Nominal value of Investment</td><td>Income from investment during the tax year</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">3</td><td colspan="5">Details of investment made by persons having substantial interest in the association as referred to in section 355(h)
Provide the nominal value of investment in ₹</td></tr>
<tr><td>Person
(refer Note 11)</td><td>Shares (In ₹)</td><td colspan="2">Security (In ₹)</td><td>Any other property (In ₹)</td></tr>
<tr><td></td><td></td><td colspan="2"></td><td></td></tr>
<tr><td colspan="6">Benefit to interested person</td></tr>
<tr><td>4</td><td colspan="4">Whether any part of the income or any property of the association was used or applied, in a manner which results directly or indirectly in conferring any benefit, amenity or perquisite (whether converted into money or not) to any interested person.</td><td>Yes/No</td></tr>
<tr><td>5</td><td colspan="4">If yes above, specify value of the benefit in ₹ (refer Note 10)</td><td></td></tr>
<tr><td colspan="6">Deemed Income</td></tr>
<tr><td>6</td><td colspan="4">Amount deemed to be income of the association by virtue of Section 337, as applicable by Schedule III (Table Sl. No. 23)</td><td></td></tr>
</table>

DECLARATION

Certified that the above information is true to the best of my knowledge and belief.

Place: Signature:

Date:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided Family (iii)Company (iv) Firm (v) Association of persons/Body of individuals (vi)Local authority (viii) Artificial juridicial person.
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. Fill the codes as follows:

Nature of organisation	Code
Research association [in terms of section 45(3)(a)(i)]	1
University, College or other institution [in terms of section 45(3)(a)(i)]	2
Research association [in terms of section 45(3)(a)(ii)]	3
University, College or other institution [in terms of section 45(3)(a)(ii)]	4
Company [in terms of section 45(3)(b)]	5

6. In Part A (Row No. 14), the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government.

7. In Part A (Row No. 14), registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

Law	**Mandatory/Non-mandatory**	**Registration No.**	**Date of Registration No.**	**Authority granting registration**	**Date from which registration is effective**
Registration u/s 332 of Income-tax Act, 2025	Mandatory, if registered	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the tax year from which the registration is effective
Approval under schedule VII of Income-tax Act, 2025	Mandatory, if approved	Number of Order granting approval is to be provided	Date of Approval	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the tax year from which the registration is effective

Approved as a Scientific and Industrial Research Organization by DSIR	Mandatory, if registered	Number of Order granting approval is to be provided	Date of Approval	DSIR	First date of the Tax year from which the registration is effective
Registration u/s 45 of Income-tax Act, 2025	Mandatory, if registered	Number of Notification or Order by the Central Government	Date of Notification/Order	Central Government	First date of the tax year form which the registration is effective
FCRA, 2010	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective
Registration number With Darpan portal Of Niti Aayog	Mandatory if the applicant receives or intends to receive any grant or assistance From either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	Mandatory if applicant has any other registration under the Income-tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which Such approval is effective

8. Where past registration under section 45 of the Act or corresponding provision of Income-tax Act, 1961 was rejected, then provide copy of order of rejection.

9. In Part B (Row No. 1), in column "Relation", one or more of the following shall be selected:

a. Author
b. Founder
c. Settlor
d. Trustee
e. Members of society
f. Members of the Governing Council
g. Director
h. Shareholders holding 5% or more of shareholding
i. Office Bearer (s)

10. The following details shall be provided with respect to the relevant Sl. No. of Part B or Annexure as mentioned below:

Annexure	With respect to	Particulars
A-1	Part B (Row No. 11)	where the applicant is constituted under an instrument, self-certified copy of the instrument
A-2	Part B (Row No. 11)	where the applicant is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;
A-3	Part B (Row No. 11)	self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;
A-4	Part B (Row No. 11)	self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010, if the applicant is registered under the said Act;
A-5	Part B (Row No. 11)	self-certified copy of existing Notification or Order granting approval under section 45;
A-6	Part B (Row No. 11)	a comprehensive note on research activities undertaken by the applicant (If there are no research activities undertaken by the applicant then attach self-certified NIL declaration);
A-7	Part B (Row No. 11)	self-certified copy of audited annual accounts of the applicant for the last three tax years (If there is no audited annual accounts of the applicant for any of the last three tax years then attach self-certified NIL declaration for each year separately);
A-8	Part B (Row No. 11)	self-certified copy of Donors, along with their names, complete postal address and the amount paid by each of them to the applicant during last three tax years. Mention Permanent Account Number or Aadhaar of donors paying the sums in excess of fifty thousand rupees in any of the three tax years (If there is no donation received during the last three tax years then attach self-certified NIL declaration).
A-9	Part B (Row No. 11)	Following details in respect of (i) patent, copyright, trademarks or other similar rights applied for or registered in the name of applicant organisation; and (ii) new products, processes, methods, techniques developed by the applicant organisation (a) Title (b) Description (c) Whether applied/granted (d) If commercialised or implemented, then by whom (e) Earnings from such patent, copyright, trademarks or other similar rights or such new products, processes, methods, techniques
A-10	Annexure (Row No. 5)	Detailed statement of the nature of the benefit, amenity or perquisite.

11. In Annexure (Row No. 3), fill "Person" as one of the following:

(a) Founder of applicant

(b) Any person who has made contribution exceeding rupees one lakh to the applicant

(c) Any member of a Hindu undivided family (HUF) where the HUF is a founder

(d) The manager (by whatever name called) of the applicant

(e) A relative of the founder, member of the manager

(f) Any concern in which any of the persons referred to in (a) to (e) have a substantial interest.

12. Some of the information in the form would be pre-filled to the extent possible.

13. Amounts to be filled in ₹, unless otherwise provided.

FORM NO. 18

Application for notification of affordable housing project as specified business under section 46 of the Act

<table>
<tr><td></td><td colspan="3">Particulars of the assessee</td></tr>
<tr><td>1.</td><td>Name</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>2.</td><td>Address</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>3.</td><td>Permanent Account Number</td><td colspan="2"></td></tr>
<tr><td>4.</td><td>Status</td><td colspan="2">(refer Note 3)</td></tr>
<tr><td>5.</td><td>Residential Status</td><td colspan="2">(refer Note 4)</td></tr>
<tr><td>6.</td><td>Email id</td><td colspan="2"></td></tr>
<tr><td>7.</td><td>Contact number</td><td>Country Code</td><td>Number</td></tr>
<tr><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td colspan="3">Particulars of the specified business</td></tr>
<tr><td>8.</td><td>Name</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>9.</td><td>Address</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>10(a).</td><td>Name of the project (if any)</td><td colspan="2"></td></tr>
<tr><td>10(b).</td><td>Complete address of project</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>10(c).</td><td>Whether it is in a specified city</td><td colspan="2">Yes/No</td></tr>
<tr><td></td><td></td><td colspan="2"></td></tr>
<tr><td></td><td></td><td colspan="2"></td></tr>
<tr><td></td><td colspan="3">Details of proposed project</td></tr>
<tr><td>11(a).</td><td>Location</td><td colspan="2"></td></tr>
<tr><td>11(b).</td><td>Total number of units in the project</td><td colspan="2"></td></tr>
<tr><td>11(c).</td><td colspan="3">Rentable area of various units in the project (indicate in sq. metres):-
<table>
<tr><td>Sl. No.</td><td>Description</td><td>Category of unit (EWS/LIG/MIG/Other Residential/Commercial)</td><td>Rentable area</td><td>Number of units</td><td>Total rentable area (4*5)</td></tr>
<tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="5">Total rentable area (col. 6)</td><td>_____</td></tr>
</table></td></tr>
<tr><td>11(d).</td><td colspan="2">Out of the total rentable area, area earmarked for the common facilities & services</td><td></td></tr>
<tr><td>11(e).</td><td colspan="2">Toal allocable rentable area [11(c)- 11(d)]</td><td></td></tr>
</table>

Fulfilment of conditions		
12.	Whether each of the following conditions mentioned in rule 36(5) is fulfilled	
12(a).	the project has the prior sanction of the competent authority empowered under the Scheme of Affordable Housing in Partnership framed by the Ministry of Housing and Urban Affairs, Government of India	*Yes/No*
12(b).	the date of commencement of operations of the project is on or after the 1st day of April, 2011	*Yes/No*
12(c).	the project is on a plot of land which has a minimum area of one acre	*Yes/No*
12(d).	at least thirty per cent of the total allocable rentable area of the project comprises of affordable housing units of EWS category	*Yes/No*
12(e).	at least sixty per cent of the total allocable rentable area of the project comprises of affordable housing units of EWS and LIG categories	*Yes/No*
12(f).	at least ninety per cent of the total allocable rentable area of the project comprises of affordable housing units of EWS, LIG and MIG categories	*Yes/No*
12(g).	the layout and specifications including design of the project to be developed and built have been approved by the State or Union territory Government or its designated implementing agency	*Yes/No*

Other details			
13.	Proposed investment		
14.	Expected or actual date of commencement of the project	Expected date	*(dd/mm/yyyy)*
		Actual date	*(dd/mm/yyyy)*
15.	Whether the assessee has any land or project adjacent or in the vicinity of the proposed project? *(If yes, details thereof)*		
16.	Whether the proposed project is located or developed as a separate identifiable area?	*Yes/No*	
17.	Please state: (a) whether the project is independent of other projects or	*Write (a) or (b)*	

	(b) the project is an extension or part of any other project?		
18.	Nature of title the assessee holds on the land on which the project is situated		
19.	Whether the project is developed under any agreement and if yes, the details of other parties (other than applicant) to such an agreement? *(refer Note 5)*	*Yes/No*	
20.	If answer to Sl. No. 19 is yes, provide details of other parties (other than applicant) to such an agreement	Name	*(refer Note 1)*
		Permanent Account Number	
		Address	*(refer Note 2)*
21.	Any other details	*(refer Note 5)*	

DECLARATION

I ……. having Permanent Account Number …… hereby undertake to continue to operate the affordable housing project during the period in which the benefits under section 46 of the Act are to be availed.

I hereby certify that the above statements are true and correct to the best of my knowledge and belief.

Place: ……

Date: ……

Signature of the Applicant

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. The following details shall be provided as annexures with respect to the Row No. of the Form as mentioned below:

Annexure	With respect to	Particulars
A-1	19	attach copy of agreement
A-2	21	letter of sanction of the project by competent authority empowered under the Scheme of Affordable Housing in Partnership framed by the Ministry of Housing and Urban Poverty Alleviation
A-3	21	Letter of approval of the layout and specifications including design of the project to be developed and built by the State or Union territory Government or its designated implementing agency

6. Some of the information in the form would be pre-filled to the extent possible.
7. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 19

Application for notification of a semiconductor wafer fabrication manufacturing unit as specified business under section 46 of the Act

	Particulars of the assessee		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Residential Status	*(refer Note 4)*	
6.	Email id		
7.	Contact number	Country Code	Number
	Particulars of the specified business		
8.	Name	*(refer Note 1)*	
9.	Address	*(refer Note 2)*	
10(a).	Name of the unit (if any)	*(refer Note 1)*	
10(b).	Complete address of unit	*(refer Note 2)*	
	Details of proposed unit		
11.	Location		
12.	Whether operations of the unit have commenced	*(Yes/No)*	
12(a).	If yes, actual date of commencement of operations of unit	*(dd/mm/yyyy)*	
12(b).	If no, expected date of commencement of operations of unit	*(dd/mm/yyyy)*	
	Fulfilment of conditions		
13.	Whether each of the following conditions mentioned in rule 36(6) is fulfilled		
13(a).	the unit is exclusively for the manufacture of semiconductor wafer fabrications.	*Yes/No*	
13(b).	the unit has been approved by the competent authority on the recommendations of the Appraisal Committee under the Modified Special Incentive Package Scheme of the Department of Electronics and Information Technology, Ministry of Communications and Information Technology, Government of India	*Yes/No*	
13(c).	the date of commencement of operations of the project is on or after the 1st day of April 2014;	*Yes/No*	
13(d).	all the manufacturing facilities *of* the unit are located in India;	*Yes/No*	
14.	If answer to 13 (b) above is 'yes', then		
	(a) Date of approval under the Modified Special Incentive Package Scheme of the Department of Electronics and Information Technology;	(a) *(dd/mm/yyyy)*	
	(b) Order No of such approval	(b)	

DECLARATION

I ……. having Permanent Account Number …… .. hereby undertake to continue to operate the unit during the period in accordance with the provisions of section 46 of the Act.

I hereby certify that the above statements are true and correct to the best of my knowledge and belief.

Place: ……

Date: ……

Signature of the Applicant

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations with the appropriate title (Mr./Mrs./Ms.). In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. Some of the information in the form would be pre-filled to the extent possible.
6. Amounts to be filled in ₹ unless otherwise provide

FORM NO. 20

Application for approval of agricultural extension project under section 47(1)(a) of the Act

Row No.	PART A- Particulars of the applicant		
1.	Name of the applicant	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Date of incorporation of the company/partnership firm/proprietary concern	*(dd/mm/yyyy)*	
5.	Email id		
6.	Contact number	Country Code	Number

Row No.	PART B- Particulars of the agricultural extension project			
1.	If the agricultural extension project was notified earlier under section 47(1)(a) of the Act or under section 35CCC(1) of the Income-tax Act, 1961, please provide:	Notification number		
		Date of such notification	*(dd/mm/yyyy)*	
		Copy of such notification	*(refer Note 3)*	
2.	If notification issued under section 47(1)(a) of the Act or under section 35CCC(1) of the Income-tax Act, 1961 was revoked in the past	Notification number		
		Date of such notification	*(dd/mm/yyyy)*	
		Copy of such notification	*(refer Note 3)*	
3.	Nature of business of the applicant			
4.	Date from which notification of agricultural extension project is requested for	*(dd/mm/yyyy)*		
5.	Expected date of completion of project	*(dd/mm/yyyy)*		
6.	Amount, if any, proposed to be charged from each beneficiary of agricultural extension project	Sl. No.	Name of beneficiary	Amount to be charged
		(i)		
		(ii)		
		(Repeat, if required)		
7.	Whether the agricultural extension project approved by Ministry of Agriculture, Government of India	*(Yes/No)* *(If yes, refer Note 3)*		
8.	Details of Return of Income of the applicant filed for last three tax years			

Tax year	Turnover/gross receipts	Total income	Tax payable as per return	Tax paid as per return	Assessed income

9.	Whether any penalty under section 439 of the Act or under section 270A of the Income-tax Act, 1961 was levied on the	*(Yes/No)*

	applicant during last three tax years		
10.	If answer to 9 is Yes, details of the penalty levied	Tax year	Penalty levied
11.	Whether any tax demand is outstanding on the date of filing application.	Yes/No	
12.	If answer to 11 is Yes, details of the tax demand outstanding	Tax year	Tax demand outstanding
13.	Other details to be enclosed as annexure	*(refer Note 3)*	

DECLARATION

I ……. (name of the authorized signatory) having Permanent Account Number …… in my capacity as …… (designation) of …… (name of the assessee), do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place: Signature

Date:

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. The following details shall be provided as annexures with respect to the relevant Row No. of PART- B as mentioned below:

Annexure	**With respect to**	**Particulars**
A-1	Row No. 1	A copy of latest notification
A-2	Row No. 2	A copy of the order(s) revoking notification(s)

<table>
<tr><td>A-3</td><td>Row No. 7</td><td>A copy of letter obtained from the Ministry of Agriculture, Government of India</td></tr>
<tr><td>A-4</td><td>Row No. 13</td><td>(i) A copy of Memorandum and Article of Association, if applicable

(ii) Give a brief write up on the requirement of agricultural extension project indicating the objectives of the project, stages of implementation, expected results and usefulness of the Project.

(iii) Details of expenditure (other than land or building) expected to be incurred for agricultural extension project

(a) capital expenditure and

<table><tr><td>Sl. No.</td><td>Nature of expenditure</td><td>Amount</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td>Total</td><td></td><td></td></tr></table>
(b) revenue expenditure
<table><tr><td>Sl. No.</td><td>Nature of expenditure</td><td>Amount</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td>Total</td><td></td><td></td></tr></table>
(c) Total expenditure

(iv) Agricultural extension project undertaken by the applicant during last five tax years, if any along with their current status

(v) Details of agricultural extension project which have been taken up in past and which are underway on the date of filing of application

(vi) Enclose copy of audited annual accounts of the assessee/accounts of the assessee for the last three tax years</td></tr>
</table>

4. Some of the information in the form would be pre-filled to the extent possible.

5. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 21

Form for notification of agricultural extension project under section 47(1)(a) of the Act

Sl. No.	Particulars of the applicant		
1.	Name of the applicant	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Reference No. of the application		
5.	Date of the application	*(dd/mm/yyyy)*	
Details of the agricultural extension project			
6.	Title		
7.	Purpose		
8.	Date of commencement of the project	*dd/mm/yyyy*	
9.	Duration of the project in months		
10.	Tax year(s) for which the project is being notified		
11.	Total expenses likely to be incurred for the project (other than cost of land or building) (in ₹)		
12.	Amount, if any, to be charged from each beneficiary of the project		
13.	Conditions, if any, subject to which the project is notified	Sl. No.	Condition
		(i)	
		(ii)	
		(Repeat, if required)	

Place: Signature

Date:

Name:

Designation:

Copy to:

(1) The applicant.
(2) Ministry of Agriculture, Government of India
(3) Commissioner of Income-tax
(4) The Department of Agriculture of the concerned State
(5) The Agriculture Technology Management Agency (ATMA) of the concerned District(s).

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

FORM NO. 22

Application for approval of skill development project under section 47(1)(b) of the Act

Row No.	PART A- Particulars of the company		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Date of incorporation of the company	*(dd/mm/yyyy)*	
5.	Email id		
6.	Contact number	Country Code	Number

Row No.	PART B- Particulars of the skill development project		
1.	If the skill development project was notified earlier under section 47(1)(b) of the Act or under section 35CCD of the Income-tax Act, 1961, please provide:	Notification number	
		Date of such notification	*(dd/mm/yyyy)*
		Copy of such notification	*(refer Note 3)*
2.	If notification issued under section 47(1)(b) of the Act or under section 35CCD of the Income-tax Act, 1961 was revoked in the past	Notification number	
		Date of such notification	*(dd/mm/yyyy)*
		Copy of such notification	*(refer Note 3)*
3.	Nature of business of the company		
4.	Date from which notification of skill development project is requested for	*(dd/mm/yyyy)*	
5.	Expected date of completion of project	*(dd/mm/yyyy)*	
6.	Name of the training institute in which the skill development project is to be undertaken	*(refer Note 1)*	
7.	Address of the training institute in which the skill development project is to be undertaken	*(refer Note 2)*	
8.	Details of Return of Income of the company filed for last three tax years		

Tax year	Turnover/gross receipts	Total income	Tax payable as per return	Tax paid as per return	Assessed income

9.	Whether any penalty under section 439 of the Act or under section 270A of the Income-tax Act, 1961 was levied on the company during last three tax years	Yes/No	
10.	If answer to 9 is Yes, details of the penalty levied	Tax year	Penalty levied

11.	Whether any tax demand is outstanding on the date of filing application.	Yes/No	
12.	If answer to 11 is Yes, details of the tax demand outstanding	Tax year	Tax demand outstanding (in ₹)
13.	Other details to be enclosed as annexure	*(refer Note 3)*	

DECLARATION

I ……. (name of the principal officer) having Permanent Account Number …… in my capacity as …… (designation) of …… (name of the assessee), do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place: ……

Date: ……

Signature of the Principal Officer

Name:

Designation:

Notes:

1. Name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. The following details shall be provided as annexures with respect to the relevant Row No. of PART-B as mentioned below:

<table>
<tr><th>Annexure</th><th>With respect to</th><th>Particulars</th></tr>
<tr><td>A-1</td><td>Row No. 1</td><td>A copy of latest notification</td></tr>
<tr><td>A-2</td><td>Row No. 2</td><td>A copy of the order(s) revoking notification(s)</td></tr>
<tr><td>A-3</td><td>Row No. 13</td><td>(i) A copy of Memorandum and Article of Association
(ii) Give a brief write up on the requirement of skill development project indicating the objectives of the project, stages of implementation, expected results and usefulness of the project.
(iii) Details of expenditure (other than land or building) expected to be incurred for skill development project.
(a) capital expenditure
<table>
<tr><td>Sl. No.</td><td>Nature of expenditure</td><td>Amount</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td>Total</td><td></td><td></td></tr>
</table>
(b) revenue expenditure
<table>
<tr><td>Sl. No.</td><td>Nature of expenditure</td><td>Amount</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td>Total</td><td></td><td></td></tr>
</table></td></tr>
</table>

		(c) total expenditure: (iv) Skill development project undertaken by the applicant during last five tax years, if any along with their current status. (v) Details of skill development project which have been taken up in past and which are underway on the date of filing of application. (vi) Enclose copy of audited annual accounts of the assessee/accounts of the assessee for the last three tax years. (vii) Enclose a copy of letter of concurrence from the training institute in which the skill development project is to be undertaken.

4. Some of the information in the form would be pre-filled to the extent possible.

5. The Form has to be filled electronically and copy of the filled Form has to be submitted to the concerned prescribed authority either electronically or in paper form.

6. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 23

Form for notification of skill development project under section 47(1)(b) of the Income-tax Act, 2025

Sl. No.	Particulars of the company		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Reference No. of the application		
5.	Date of the application	*(dd/mm/yyyy)*	
Details of the skill development project			
6.	Title		
7.	Purpose		
8.	Particulars of training institute	Name	
		Address	
9.	Date of commencement of the project	*(dd/mm/yyyy)*	
10.	Duration of the project in months		
11.	Tax year(s) for which the project is being notified		
12.	Total expenses likely to be incurred for the project (other than cost of land or building)		
13.	Conditions, if any, subject to which the project is notified	Sl. No.	Condition
		(i)	
		(ii)	
		(Repeat, if required)	

Place: Signature

Date:

Name:

Designation:

Copy to:

(1) The applicant.
(2) Training institute
(3) National Skill Development Agency.
(4) Commissioner of Income-tax

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 24

Audit Report under section 59 of the Income-tax Act, 2025

1. I have examined the accounts and records of …….. (name, address and permanent account number of the assessee) relating to the business of the *permanent establishment/fixed place of profession in India during the year ended on the 31st day of March, ……

2. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit and for ascertaining the amount of income by way of *royalty/fees for technical services earned by the assessee.

3. I certify that the right or property or contract in respect of which *royalty/fees for technical services is paid is effectively connected with the *permanent establishment/fixed place of profession in India.

4. I certify that the income by way of *royalty/fees for technical services under section 59 of the Income-tax Act, 2025 in respect of the concerned tax year is ₹ ……..

The information relating to the income by way of *royalty/fees for technical services is given in the Annexure to this Form. In my opinion and to the best of my information and according to the information given to me, the particulars given above are true and correct.

Signature

Place:

(Accountant)

Date: Name of the Accountant:

Member Registration Number:

Permanent Account Number:

Unique Document Identification Number (UDIN), if any:

Name of the proprietorship/ firm:

Firm Registration Number:

Notes:

1. *Delete whichever is not applicable.
2. This report is to be given by an accountant as referred to in section 515(3)(b) of the Income-tax Act, 2025
3. Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

Annexure

Part A: Particulars of the assessee			
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	Number
6.	Tax year		

Part B: Details relating to income by way of royalty or fees for technical services					
1.	Address of the permanent establishment/ fixed place of profession in India		*(refer Note 2)*		
2.	Nature of business or profession				
3.	List of books of accounts maintained (including those maintained at computer system) in respect of permanent establishment/ fixed place of profession in India				
4.	(a)	Address at which such books of accounts are maintained (if maintained at multiple locations, provide details of all such locations) in respect of permanent establishment/ fixed place of profession in India	Sl. No.	Address at which books of accounts are maintained	List of books of accounts maintained at such address
	(b)	The accounting software used for maintenance of books of accounts in computer system in respect of permanent establishment/ fixed place of profession in India			
	(c)	Details of any cloud or any other software used for storage of books of accounts in respect of permanent establishment/ fixed place of profession in India			
5.	Method of accounting employed in the tax year				
6.	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding tax year		*Yes/No*		
7.	If answer to 6 is Yes, give details of such change, and the effect thereof on the profit or loss.		*(refer Note 3)*		
8.	Date of agreement with Government of India or Indian concern *(refer Note 3)*		*dd/mm/yyyy*		
9.	Details of the intangible property such as know-how, copyrights, patents, etc., for use in respect of which or the contract in respect of which royalty/fees for technical services is payable		*(refer Note 3)*		
10.	Details of the payer:				

	(a)	Name	*(refer Note 1)*
	(b)	Address	*(refer Note 2)*
	(c)	Whether it is an associated enterprise	*Yes/No*
11.	Is royalty/fees for technical services payable in lumpsum or on other basis		
12.	Rate at which royalty/fees for technical services is payable		
13.	Amount payable for royalty/fees for technical services		
14.	Details of activity of the permanent establishment/fixed place of profession in India		*(refer Note 3)*
15.	Nature of connection of the right or property or contract in respect of royalty/fees for technical services with the permanent establishment/fixed place of profession in India		
16.	Details of expenditure or allowance which is not wholly and exclusively incurred for the business of the permanent establishment or fixed place of profession in India		
	(a)	Nature of expenditure or allowance	
	(b)	Amount of expenditure or allowance	
17.	Head-wise details of head office expenditure or allowance allocable to the permanent establishment /fixed place of profession in India		
	(a)	Head of expenditure or allowance	
	(b)	Amount of expenditure or allowance allocable to permanent establishment/fixed place of profession in India	
18.	Details of reimbursement of actual expenses by the permanent establishment/fixed place of profession in India to head office or any of its other offices		
	(a)	Nature of expenses reimbursed	
	(b)	Amount of expenses reimbursed	
	(c)	Address of the office to which reimbursement made	

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. The following details shall be provided with respect to the mentioned Row No. as annexures, namely:

Annexure	With respect to	Particulars
A-1	Part B of Annexure (Row No. 7)	Details of change in the method of accounting employed and the effect thereof on the profit or loss.

A-2	Part B of Annexure (Row No. 8)	Enclose a copy of the agreement.
A-3	Part B of Annexure (Row No. 9)	A Note on the intangible property such as know-how, copyrights, patents, etc., for use in respect of which or the contract in respect of which royalty/fees for technical services is payable
A-4	Part B of Annexure (Row No. 14)	A note on the activity of the permanent establishment/fixed place of profession in India

4. Some of the information in the form would be pre-filled to the extent possible.
5. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 25

Form of daily case register

[TO BE MAINTAINED BY PRACTITIONERS OF ANY SYSTEM OF MEDICINE, I.E., PHYSICIANS,
SURGEONS, DENTISTS, PATHOLOGISTS, RADIOLOGISTS, VAIDS, HAKIMS, ETC.]

Date	Sl No	*Patient's name*	*Nature of professional services rendered, i.e., general consultation, surgery, injection, visit, etc.*	*Fees received*	*Date of receipt*
(1)	(2)	(3)	(4)	(5)	(6)

FORM NO. 26

Audit report and Statement of particulars required to be furnished under section 63 of the Income-tax Act, 2025

Category of assessee (select one)

o (i) A person who carries on business or profession and who is required by or under any other law to get his accounts audited (in such cases, fill Parts A, B, and C)
o (ii) A person who carries on business or profession, but not being the person referred to in (i) above (in such cases, fill Parts A, B, and D)

Part A: Particulars of the assessee			
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Residential status	*(refer Note 4)*	
6.	Email id		
7.	Contact number	Country Code	Number
8.	Tax year		

Part-B

	A-General Information				
9.	Relevant clause of section 63 under which the audit has been conducted *(select one)*	☐ total sales, turnover or gross receipts of business exceeding specified limits ☐ gross receipts in profession exceeding specified limits ☐ profits and gains from business or profession, referred to in section 58(*2*) or 61(*2*) (Table: Sl. No. 4 and 5) claimed to be lower than the deemed profits ☐ provisions of section 58(8) are applicable			
10.	Whether the assessee has opted for taxation under section 199/200/201/202/203/204	*Yes/No*			
11.	(a) If assessee is a firm or an association of persons, indicate names of partners/members, Permanent Account Numbers and their profit-sharing ratios.	Sl. No.	Name of partner/ member	Permanent Account Number	Profit-sharing ratio
	(b) Whether there is any change in the partners or members or in their profit-sharing ratio since the last date of the preceding tax year?	*Yes/No* *if yes- (Refer Schedule – General Information)*			
12.	(*a*) Furnish nature of all businesses or professions carried on during the tax year *(Refer Schedule – General Information)*				
	(b) Whether there is any change in the nature of business or profession during the tax year?	*Yes/No,* *if yes- (Refer Schedule – General Information)*			
	(c) Whether any cost audit was carried out for the tax year?	*Yes/No*			
	if yes- (i) attach copy of such audit report				
	(ii)impact, if any, of disqualification/disagreement on any matter/item/value/quantity	*(Refer Schedule – General Information)*			

(d) Furnish particulars regarding turnover, gross profit etc.., for tax year and preceding tax year

Sl. No.	**Particulars**	**Tax year**	**Preceding tax year**
(A)	(B)	(C)	(D)
(i)	Total turnover		
(ii)	Gross profit/Turnover		
(iii)	Net profit/Turnover		
(iv)	Stock-in trade/Turnover		
(v)	Material consumed/Finished goods produced		

B - Particulars of books of account and method of accounting				
13.	List of books of account maintained (including those maintained in computer system)			
14.	(a) Address at which such books of account are maintained	Sl.	Address at which books of account	List of books of account

	(if maintained at multiple locations, furnish particulars of all such locations)	No.	are maintained	maintained at such address
	(b)The accounting software used for maintenance of books of account in computer system			
	(c) Details of any cloud or any other software used for storage of books of accounts, along with location (internet protocol address and country) of such storage			
	(d) Whether provisions of Rule 046(8) have been complied with?	*Yes/No*		
	(e) if yes, furnish address of location where backup server is located in India			
15.	(a) Method of accounting employed in the tax year	• Mercantile system • Cash system		
	(b) Whether there had been any change in the method of accounting employed *vis-à-vis* the method employed in the immediately preceding tax year?	*Yes/No* If yes, *(Refer Schedule – Accounting Information)*		
16.	(a) Method of valuation of inventory employed in the tax year for (i) Finished goods (ii) Raw material	• At Cost • At Net Realisable Value • Lower of Cost or Net Realisable Value		
	(b) In case of deviation from the method of valuation prescribed under section 277, whether any adjustment is required to be made to the profits or loss for complying with the provisions of said section	*Yes/No* *If yes, (Refer Schedule – Accounting Information)*		
17.	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of Income Computation and Disclosure Standards (ICDS) notified under section 276(2)	*Yes/No* *If yes, (Refer Schedule – Accounting Information)*		
18.	Any Disclosure is required as per ICDS	*Yes/No* *If yes, (Refer Schedule – Accounting Information)*		
19.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis	*Yes/No* *If yes, (Refer Schedule – Accounting Information)*		

C - Particulars of receipt/income		
20.	Amounts chargeable to income-tax but not credited to profit & loss account	*Yes/No* *If yes, (Refer Schedule – Computation of receipt/income)*
21.	Amount chargeable to income-tax under the head 'income from other sources' as per section 92(2)(m) but not credited to profit & loss account	*Yes/No* *If yes, (Refer Schedule – Computation of receipt/income)*
22.	Any capital asset converted into stock-in-trade	*Yes/No* *If yes, (Refer Schedule – Computation of receipt/income)*
23.	Any land or building or both transferred during the tax year for a consideration less than stamp duty value as referred to in section 53 or 78	*Yes/No* *If yes, (Refer Schedule – Computation of receipt/income)*
24.	Any amount borrowed through a negotiable instrument or on a hundi which is deemed income as per section 106	*Yes/No* *If yes, amount*
25.	Any amount repaid (including interest on borrowed amount) through a negotiable instrument or on a hundi, which is deemed income as per section 106	*Yes/No* *If yes, amount*

D - Particulars of expenses		
26.	Amount of deduction inadmissible in respect of the expenditure incurred in relation to income which does not form part of the total income under the Act, even if such income has not been accrued or received during the tax year?	*Yes/No* *If yes, amount*
27.	Amount debited to the profit and loss account, to the extent disallowable—	
	(a) under section 29, 31 & 32	*Yes/No* *If yes, (Refer Schedule – Computation of Expenses)*
	(b) under section 29(1)(e)	*Yes/No* *If yes, (Refer Schedule – Computation of Expenses)*
	(c) under section 34	*Yes/No* *If yes, (Refer Schedule – Computation of Expenses)*
	(d) under section 35	*Yes/No* *If yes, (Refer Schedule – Computation of Expenses)*
28.	Any penalty levied under any law in force in or outside India	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
29	Whether any payment has been made or to be made to a specified person as mentioned in section 36(3)	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
30	Amount debited to the profit and loss account, to the extent disallowable under section 36(4)	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
31	Amounts debited to profit and loss account in any preceding tax year which is deemed to be income under section 36(5) for this tax year	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
32	(a) Amounts debited to the profit and loss account, to the extent disallowable as per provisions of section 37(2)(a) to 37(2)(f) of the Act	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
	(b) Amounts disallowed under section 37(2)(a) to 37(2)(f) in any preceding tax year but allowable during the tax year	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*
33.	(a) Amount of interest not allowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) to the extent debited to profit and loss account	*Yes/No* *If yes, amount*
	(b) Amount debited to the profit and loss account, to the extent disallowable under section 37(2)(g)	*Yes/No* *If yes, amount*
	(c) Amount disallowed under section 37(2)(g) in any preceding tax year but allowable during the tax year	*Yes/No* *If yes, amount*
34.	Amount allowable as deduction under various sections	*Yes/No* *If yes, (Refer Schedule – Computation of expenses)*

E - Particulars of Prior Period		
35.	(a) Any amount of income of prior period credited to the profit and loss account	*Yes/No* *If yes, (Refer Schedule – Prior Period)*
	(b) Any amount of expenditure of prior period debited to the profit and loss account	*Yes/No* *If yes, (Refer Schedule – Prior Period)*

F - Particulars of Losses, Depreciation, and Deductions		
36.	Depreciation allowable as per the Act in respect of each asset or block of assets, as the case may be	*Yes/No* *If yes, (Refer Schedule – Losses, Depreciation and Deductions)*
37.	(a) Any brought forward loss or depreciation allowance	*Yes/No* *If yes, (Refer Schedule – Losses, Depreciation and Deductions)*
	(b) (i) Whether a change in shareholding of the company has taken place during the tax year due to which the losses incurred prior to the tax year, cannot be allowed to be carried forward as per section 119?	*Yes/No*
	(ii) If yes, mention amount of brought forward loss that can not be allowed to carried forward	
	(c) Whether the assessee has incurred any speculation loss as per section 113(1) during the tax year?	*Yes/No* *If yes, amount*
	(d) In case of a company, whether the company is deemed to be carrying on a speculation business as per section 113(5)?	*Yes/No* *If yes, amount of speculation loss incurred during tax year, if any*
	(e) Whether the assessee has incurred any loss as per section 114 in respect of any specified business during the tax year?	*Yes/No* *If yes, amount*
38.	Any deductions admissible under Chapter VIII	*Yes/No* *If yes, (Refer Schedule – Losses, Depreciation and Deductions)*
39.	Any utilisation of MAT/AMT credit available	*Yes/No* *If yes, (Refer Schedule – Losses, Depreciation and Deductions)*

G - International Taxation		
40.	Any primary adjustment to transfer price, as per section 170(1), has been made during the tax year?	*Yes/No* *If yes, (Refer Schedule – International Taxation)*
41.	(a) Any expenditure incurred during the tax year by way of interest etc exceeding the specified limit as per section 177(1)?	*Yes/No* *If yes, (Refer Schedule – International Taxation)*
	(b) Any interest expenditure brought forward as per section 177(5)	*Yes/No* *If yes, (Refer Schedule – International Taxation)*
	(c) Any interest expenditure carried forward as per section 177(5)	*Yes/No* *If yes, (Refer Schedule – International Taxation)*
42.	Amount debited to the profit and loss account, to the extent disallowable as per section 60	*Yes/No* *If yes, amount*

43.	Any remittances reported in Part-D of Form 145 during the tax year	Yes/No If yes, (Refer Schedule – International Taxation)

H - Other Key Parameters		
44	Any amount not to be included as income chargeable under the head 'income from other sources' as per section 92(2)(m)?	*Yes/No* *If yes, (Refer Schedule – Other Key Parameters)*
45	(a) Whether any loan, deposit or specified sum taken or accepted during the tax year in excess of limit specified in section 185(1)?	*Yes/No* *If yes, (Refer Schedule – Other Key Parameters)*
	(b) Whether there was any receipt of amount in excess of limit specified in section 186(1) during the tax year, where such receipt is otherwise than by modes specified in said section?	*Yes/No,* *If yes, (Refer Schedule – Other Key Parameters*
	(c) Whether there was any payment of amount in excess of limit specified in section 186(1) during the tax year, where such payment is otherwise than by modes specified in said section?	*Yes/No,* *If yes, (Refer Schedule – Other Key Parameters*
	(d) Whether there was any repayment of any loan, deposit or specified advance during the tax year, in excess of limit specified in section 188(1), where such repayment is otherwise than by modes specified in said section?	*Yes/No,* *If yes, (Refer Schedule – Other Key Parameters*
46.	Whether the assessee is required to furnish a statement in Form No. 98 or Form No. 165 or Form No. 166 or Form No. 167?	*Yes/No* *If yes, (Refer Schedule – Other Key Parameters*
47.	Any transactions in unquoted share	*Yes/No* *If yes, (Refer Schedule – Other Key Parameters*
48.	Whether the assessee has paid any amount as advance or loan as per section 2(40)(e)?	(*Yes/No* *If yes, (Refer Schedule – Other Key Parameter*

I - Particulars of TDS/TCS		
49.	Furnish all Tax deduction and collection account numbers (TAN) held by the assessee	
50.	(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XIX-B	*Yes/No, if yes- (Refer Schedule TDS/TCS)*
	(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected?	*Yes/No, if yes- (Refer Schedule TDS/TCS)*
	(c) Whether the assessee is liable to pay interest under section 398(3)(a)?	*Yes/No, if yes- (Refer Schedule TDS/TCS)*
51.	(a) Amount debited to the profit and loss account, to the extent disallowable under section 35(b)(i)	*Yes/No, if yes- (Refer Schedule TDS/TCS)*
	(b) Any amount disallowed under section 35(b)(i) in any preceding tax year but allowable during the tax year	*Yes/No, if yes- (Refer Schedule TDS/TCS)*
	(c) Amount debited to the profit and loss account,	*Yes/No, if yes- (Refer Schedule TDS/TCS)*

	to the extent disallowable under section 35(b)(ii)	
	(d) Any amount disallowed under section 35(b)(ii) in any preceding tax year but allowable during the tax year	*Yes/No, if yes (Refer Schedule – TDS/TCS)*

J - Particulars of indirect taxation		
52.	Whether the assessee is liable to pay indirect tax like excise duty, goods and service tax (GST), customs duty, etc.?	*Yes/No,* *(a) If* yes, *(Refer Schedule - GST)* *(b)* Furnish break-up of expenditure incurred during the year as under *(Refer Schedule - GST)*

K - Quantitative Details		
53.	(a) Whether the assessee has a trading unit	*Yes/No, if yes (Refer Schedule – Quantitative Details)*
	(b) Whether the assessee has a manufacturing concern	*Yes/No, if yes (Refer Schedule – Quantitative Details)* (i) for raw materials (ii) for finished products, by-products, and scrap

Place:

Signature

Date:

Name of the Accountant:
Member Registration Number.:
Permanent Account Number:
Unique Document Identification Number(UDIN), if any:

Name of the proprietorship/ firm:
Firm Registration Number:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. Pin/ZIP Code, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This report has to be signed by an accountant as per section 515(3)(b) of the Income-tax Act 2025.
6. Where any of the requirements in this Form is answered in the negative or with qualification, give reasons therefor.

7. Whenever the assessee is required to furnish an audit report under any other section of the Income-tax Act, 2025, the auditor conducting audit for the purpose of section 63, shall give due consideration to the report of such other audit while finalising this report.
8. The code for the nature of amount/ receipt/ repayment is as below –

S. No	Nature of amount or receipt or repayment	Code
(A)	**(B)**	**(C)**
(i)	Cash payment	A
(ii)	Cash receipt	B
(iii)	Payment through non account payee cheque	C
(iv)	Receipt through non account payee cheque	D
(v)	Transfer of asset	E
(vi)	Transfer of liability	F
(vii)	Conversion of assets	G
(viii)	Conversion of liabilities	H
(ix)	Journal entry [Debit]	I
(x)	Journal entry [Credit]	J
(xi)	Any other mode [Debit]	K
(xii)	Any other mode [Credit]	L

9. Amounts shall be in ₹, unless otherwise provided.
10. Some of the information in the Form would be pre-filled to the extent possible.

PART C

1. I report that the statutory audit of ……. (name of assessee) was conducted by me/M/s …… in pursuance of the ……. Act.

2. I annex hereto a copy of my/their audit report dated ……. along with a copy of each of :-

(*a*) the audited *profit and loss account/income and expenditure account and notes to accounts for the period beginning from ……. to ending on ……..

(*b*) the audited balance sheet and notes to accounts as at, ……; and

(*c*) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

3. Impact of statutory audit qualifications

(a) Whether any observations/qualifications/adverse remark/disclaimer/emphasis of matter has been made by the statutory auditor which would result in variation in income or loss or book profit (Yes/No)

(b) If yes, effect of such observations/qualifications/adverse remark/disclaimer/emphasis of matter in income or loss or book profit, which has not been considered in particulars filed in Part B of Form No. 26

Sl. No.	Nature of observation/qualifications/adverse remark/disclaimer/emphasis of matter	Increase in profit/decrease in loss	Decrease in profit/increase in loss	Net impact	Remarks

4. The statement of particulars required to be furnished under section 63 of the Act is annexed herewith in Part B of Form No. 26

5. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in Part B of Form No. 26 are true and correct subject to the following observations/qualifications, if any:

Select Clause no. (1-53)	Qualification/Observation type (i) Test-check basis, applying the principle of materiality (ii) Based on management representation (iii) Unable to verify	Qualification/Observation

Place:

Signature

Date:

Name of the Accountant:
Member Registration Number.:
Permanent Account Number:
Unique Document Identification Number(UDIN), if any:

Name of the proprietorship/ firm:
Firm Registration Number:

Notes:

1. This report has to be signed by an accountant as per section 515(3)(b) of the Income-tax Act 2025.
2. Where any of the requirements in this Form is answered in the negative or with qualification, give reasons therefor.
3. Whenever the assessee is required to furnish an audit report under any other section of the Income-tax Act, 2025, the auditor conducting audit for the purpose of section 63, shall give due consideration to the report of such other audit while finalising this report.
4. * Delete whichever is not applicable.
5. Amounts to be filled in ₹ unless otherwise provided.

PART D

1. I have examined the balance sheet as on, ……, and the *profit and loss account/income and expenditure account for the period beginning from ……..…to ending on ……., attached herewith, of the assessee.

2. I certify that the balance sheet and the *profit and loss account /income and expenditure account and notes to account are in agreement with the books of account maintained at the head office at ……and **……branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any:

……..

(b) Impact of audit qualifications

(a) Whether any observations/qualifications/adverse remark/disclaimer/emphasis of matter has been made which would result in variation in income or loss or book profit: (Yes/No)

(b) If yes, effect of such observations/qualifications/adverse remark/disclaimer/emphasis of matter in income or loss or book profit, which has not been considered in particulars filed in Part B of Form No. 26

Sl. No.	Nature of observation/qualifications/adverse remark/disclaimer/emphasis of matter	Increase in profit/decrease in loss	Decrease in profit/increase in loss	Net impact	Remarks

(c) Subject to above, -

(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

(B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.

(C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March;

and

(ii) in the case of the *profit and loss account/income and expenditure account of the*profit/loss or *surplus/deficit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 63 of the Act is annexed herewith in Part B of Form No. 26

5. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the

particulars given in Part B of Form No. 26 are true and correct subject to the following observations/qualifications, if any:

Select Clause no (1-53)	Type of Observation (i) Test-check basis, applying the principle of materiality (ii) Based on management representation (iii) Unable to verify	Remarks

Place:
Date: Signature

Name of the Accountant:
Member Registration Number.:
Permanent Account Number:
Unique Document Identification Number(UDIN), if any:

Name of the proprietorship/ firm:
Firm Registration Number:

Notes:

1. This report has to be signed by an accountant as per section 515(3)(b) of the Income-tax Act 2025.
2. Where any of the requirements in this Form is answered in the negative or with qualification, give reasons therefor.
3. Whenever the assessee is required to furnish an audit report under any other section of the Income-tax Act, 2025, the auditor conducting audit for the purpose of section 63, shall give due consideration to the report of such other audit while finalising this report.
4. ** Mention the total number of branches.
5. Amounts to be filled in ₹ unless otherwise provided.

Schedule – General Information

11. (b) Particulars of changes in members/partners or profit-sharing ratio

Sl. No.	Date of change	Name of partner/member	Permanent Account Number	Type of change	Old Profit-Sharing Ratio (%)	New Profit-Sharing Ratio (%)	Remarks
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

12. (a) Nature of businesses / professions

Sl. No.	Code	Description
(A)	(B)	(C)

12. (b) Particulars of Change in nature of businesses/professions

Sl. No.	Nature of Change	Code	Description
(A)	(B)	(C)	(D)

12 (c)(ii) Impact of disagreement/disqualification in cost audit

Sl. No.	Particulars	Increase in Profit/ Decrease in Loss	Decrease in Profit/Increase in Loss	Net effect	Remarks
(A)	(B)	(C)	(D)	(E)	(F)

Schedule – Accounting Information

15. (b) Particulars of Change in method of accounting

Sl. No.	Particulars	Increase in Profit/ Decrease in Loss	Decrease in Profit/Increase in Loss	Net effect	Remarks
(A)	(B)	(C)	(D)	(E)	(F)

16. (b) Particulars of change in method of valuation of inventory

Sl. No	Section	Increase in Profit/ Decrease in Loss	Decrease in Profit/ Increase in Loss	Net Effect	Remarks
(A)	(B)	(C)	(D)	(E)	(F)
(i)	277(1)(i)				
(ii)	277(1)(ii)				
(iii)	277(1)(iii)				
(iv)	277(1)(iv)				

17. Particulars of ICDS adjustments

ICDS	Description	Increase in Profit/Decrease in Loss (Amount)	Decrease in Profit / Increase in Loss (Amount)	Net effect (Amount)	Remarks
(A)	(B)	(C)	(D)	(E)	(F)
ICDS I	Accounting Policies				
ICDS II	Valuation of Inventories [other than the effect of change already reported in 16(b)]				
ICDS III	Construction Contracts				
ICDS IV	Revenue Recognition				
ICDS V	Tangible Fixed Assets				
ICDS VI	Changes in Foreign Exchange Rates				
ICDS VII	Governments Grants				
ICDS VIII	Securities [other than the effect of change already reported in				

	16(b)]				
ICDS IX	Borrowing Costs				
ICDS X	Provisions, Contingent Liabilities and Contingent Assets				
	Total				

18. Disclosure as per ICDS

Sl. No	**ICDS**	**Disclosure**
(A)	(B)	(C)
(i)	ICDS I-Accounting Policies	
(ii)	ICDS II-Valuation of Inventories	
(iii)	ICDS III-Construction Contracts	
(iv)	ICDS IV-Revenue Recognition	
(v)	ICDS V-Tangible Fixed Assets	
(vi)	ICDS VII-Governments Grants	
(vii)	ICDS IX-Borrowing Costs	
(viii)	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	

19. Particulars of profits and gains assessable on presumptive basis

Sl. No.	**Section**	**Profits and gains on presumptive basis**
(A)	(B)	(C)

Schedule – Computation of receipt/income

20. Particulars of amounts chargeable to income-tax but not credited to profit & loss account:

Sl. No.	Section	Description	Amount not credited to profit & loss account
(A)	(B)	(C)	(D)
(i)	2(40)(e)	Deemed dividend	
(ii)	2(40)(f)	Payment on buy back of shares	
(iii)	26 *[other than amount already covered in 16(b)]*	Amount chargeable to income-tax	
(iv)	38	Deemed Profits and Gains	
(v)	48 read with schedule IX	Deemed profit and gains (Tea Development Account etc)	
(vi)	49 read with schedule X	Deemed profit and gains (Site Restoration Fund)	
(vii)	92(2)(h)	Advance Forfeiture	
(viii)	92(2)(k)	Amount received from business trust	
(ix)	278(1)	Interest on compensation or enhanced	

		compensation	
(x)	278(2)	Escalation of price or export incentive	
(xi)	277(3) read with section 2(49)(w)	Subsidy, grant etc.	
(xii)	-	Other item of income, if any	
(xiii)	-	Capital receipt, if any	

21. Particulars of amount chargeable to income-tax under section 92(2)(m) but not credited to profit & loss account:

Sl. No.	**Type of Asset**	**Details of Asset**	**Name of Transferor/ Payer**	**PAN of transferor/ Payer**	**Consideration paid**	**Amount includible as income** under section **92(2)(m)**
(A)	(B)	(C)	(D)	(E)	(H)	(I)

22. Particulars of capital assets converted into stock-in-trade

Sl. No.	**Description of capital asset**	**Date of acquisition**	**Cost of acquisition**	**Amount at which the asset is converted into stock-in trade**
(A)	(B)	(C)	(D)	(E)

23. Particulars of transfer of property below assessable value

Sl. No.	**Type of Asset** *(land/ building/ land and building both)*	**Details of the transferred property**	**Consideration received or accrued**	**Stamp duty value**	**Whether provisions of section 53 or 78 applicable (sec. 53/sec. 78)**
(A)	(B)	(C)	(D)	(E)	(F)

Schedule – Computation of Expenses

27(a) Particulars of amounts debited to the profit and loss account, to the extent disallowable under section 29, 31 & 32, etc

Sl. No.	Section	Description	Amount disallowable as deduction
(A)	(B)	(C)	(D)
(i)		Amount paid by assessee as employer:	
a.	29(1)(a)	as contribution towards recognised provident fund or an approved superannuation fund	
b.	29(1)(b) r.w.s. 124	as contribution towards a pension scheme	
c.	29(3)	for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution	
(ii)	32(a)	Amount paid to an employee as bonus or commission for services rendered, where such amount was otherwise payable to him as profits or dividend	
(iii)	29(2)	Provision made for payment of gratuity to the employee s on their retirement or termination for any reason	
(iv)	31(1)	Provision for bad and doubtful debt	
(v)	31(2)	Amount of bad debt or part of it	
(vi)	32(b)	Interest on capital borrowed for acquisition of asset	
(vii)	32(d)	Pro rata amount of discount on a zero-coupon bond	
(viii)	32(e)	Amount carried to a special reserve created and maintained by a specified entity	
(ix)	32(h)	Marked to market loss or other expected loss	
(x)	32(i)	Expenditure bona fide incurred by a company for the purpose of promoting family planning amongst its employees	
(xi)	-	Liability of a contingent nature	

27(b) Particulars of amounts debited to the profit and loss account, to the extent disallowable under section 29(1)(e)

Sl. No.	Nature of Fund (ESI/PF/Others)	Amount disallowable as deduction
(A)	(B)	(C)

27 (c) Particulars of amounts debited to the profit and loss account, to the extent disallowable under section 34

Sl. No.	Description	Amount disallowable as deduction
(A)	(B)	(C)
(i)	Capital expenditure	
(ii)	Personal expenditure	
(iii)	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published	

	by a political party	
(iv)	Expenditure incurred at clubs being -	
	(a) entrance fees and subscriptions	
	(b) cost for club services and facilities used	
(v)	Expenditure incurred for -	
	(a) any purpose which is an offence under, or is prohibited by, any law in force in or outside India	
	(b) providing a benefit or perquisite as per section 34(3)(b)	
	(c) compounding an offence under any law in force in or outside India	
	(d) settling proceedings initiated in relation to contravention under any law notified by the Central Government in this behalf	
	(e) any other purpose of such nature	
(vi)	Expenditure incurred on the activities relating to corporate social responsibility as per section 135 of the Companies Act, 2013	
	Total	

27 (d) Particulars of amounts debited to the profit and loss account, to the extent disallowable under section 35

Sl. No.	**Section**	**Description**	**Amount disallowable as deduction**
(A)	(B)	(C)	(D)
(i)	35(a)	Tax paid on income, or by employer, or in any other country for which relief is eligible	
(ii)	35(b)(iii)	Payment to a provident or other fund established for the benefit of employees of the assessee	
(iii)	35(c)	Payment chargeable under the head “Salaries,” payable outside India or to a non-resident	
(iv)	35(d)	Amount paid by way of royalty, license fee, etc. which is levied on or which is appropriated, direct or indirectly, from a State government undertaking by the State Government	
(v)	35(e)	Expenditure incurred by a firm in the nature of remuneration to a partner	
(vi)	35(f)	Expenditure incurred by an association of persons or a body of individuals to a member	

28. Particulars of penalty levied under any law in force in or outside India

Sl. No	Law under which penalty levied	Section	Amount of penalty
(A)	(B)	(C)	(D)

29. Particulars of payments made / payable to specified persons under section 36(3)

Sl. No	Name	Permanent Account Number	Relation with assessee	Nature of transaction	Amount debited to profit & loss account
(A)	(B)	(C)	(D)	(E)	(F)

30. Particulars of amounts debited to the profit and loss account, to the extent disallowable under section 36(4)

Sl No.	Date of payment	Nature of payment	Amount disallowable as deduction	Name of the payee, if available	Permanent Account Number of the payee, if available	Aadhar number of the payee, if PAN not available
(A)	(B)	(C)	(D)	(E)	(F)	(G)

31. Particulars of amounts deemed to be income under section 36(5)

Sl No.	Date of payment	Nature of payment	Amount	Name of the payee, if available	Permanent Account Number of the payee, if available	Aadhar number of the payee, if PAN not available
(A)	(B)	(C)	(D)	(E)	(F)	(G)

32. (a) Particulars of amounts debited to the profit and loss account, to the extent disallowable under sections 37(2)(a) to 37(2)(f)

Sl. No.	Section	Nature of liability	Amount disallowable as deduction
(A)	(B)	(C)	(D)

32. (b) Amounts disallowed under sections 37(2)(a) to 37(2)(f) in preceding tax years and allowable during the tax year

Sl. No.	Section	Nature of liability	Amount allowable as deduction
(A)	(B)	(C)	(D)

34. Particulars of amounts allowable as deduction under sections:

(a) Furnish particulars

Sl. No.	Section	Amount debited to P&L account	Amount of deduction allowable	Deduction allowable in excess of the amount debited to P&L account (E=D-C)
(A)	**(B)**	**(C)**	**(D)**	**(E)**
(i)	45(1)(a)(i)			
(ii)	45(1)(a)(ii)			
(iii)	45(1)(b)			
(iv)	45(2)			
(v)	45(3)(a)(i)			
(vi)	45(3)(a)(ii)			
(vii)	45(3)(b)			
(vii)	45(3)(c)			
(ix)	47 (1)(a)			
(x)	47(1)(b)			
(xi)	46			
(xii)	44			
(xiii)	51			
(xiv)	52 (Table: Sl. No. 1)			
(xv)	52 (Table: Sl. No. 2)			
(xvi)	52 (Table: Sl. No. 3)			
(xvii)	52 (Table: Sl. No. 4)			
(xviii)	any other relevant section			

(b) Furnish particulars

Sl. No.	Section	Amount of deduction allowable
(A)	**(B)**	**(C)**
(i)	48 read with Schedule IX	
(ii)	49 read with Schedule X	

Schedule – Prior Period

35. (a) Particulars of income of prior period

Sl. No.	Nature of income	Amount	Preceding tax year to which it relates to
(A)	(B)	(C)	(D)

35. (b) Particulars of expenditure of prior period

Sl. No.	Nature of income	Amount of expenditure debited to profit & loss account	Preceding tax year to which it relates	Whether complete amount of such expenditure is allowable as deduction in this tax year *(Yes/No)*	If no, amount of expenditure allowable as deduction in this tax year
(A)	(B)	(C)	(D)	(E)	(F)

Schedule – Losses, Depreciation, and Deductions

36. Particulars of Depreciation allowable as per the Act:

Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)					
1	Block of assets	Plant and machinery			
2	Rate (%)	15	30	40	45
		(i)	(ii)	(iii)	(iv)
3	Written down value on the first day of tax year				
4	Additions for a period of 180 days or more in the tax year				
5	Consideration or other realization during the tax year out of 3 or 4				
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) *(enter 0, if result is negative)*				
7	Additions for a period of less than 180 days in the tax year				
8	Consideration or other realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7 – 8) *(enter 0, if result is negative)*				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding tax year on asset put to use for less than 180 days				
15	Total depreciation (10+11+12+13+14)				
16	Depreciation disallowed under section 33(3)(b) of the I.T. Act (*out of column 15*)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate				

	depreciation allowable in the event of succession, amalgamation, demerger etc. *(out of column 17)*				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 74 (5 + 8 -3 - 4 -7 -19) *(enter negative only, if block ceases to exist)*				
21	Written down value on the last day of tax year* (6+ 9 -15) *(enter 0, if result is negative)*				

Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)								
1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
2	Rate (%)	Nil	5	10	40	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3	Written down value on the first day of tax year							
4	Additions for a period of 180 days or more in the tax year							
5	Consideration or other realization during the tax year out of 3 or 4							
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) *(enter 0, if result is negative)*							
7	Additions for a period of less than 180 days in the tax year							
8	Consideration or other realizations during the year out of 7							
9	Amount on which depreciation at half rate to be allowed (7 – 8) *(enter 0, if result is negative)*							
10	Depreciation on 6 at full rate							
11	Depreciation on 9 at half rate							
12	Total depreciation							

	(10+11)							
13	Depreciation disallowed under section 33(3)(b) of the I.T. Act (*out of column 12*)							
14	Net aggregate depreciation (12-13)							
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. *(out of column 14)*							
16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 74 (5 + 8 -3 - 4 -7 -16) *(enter negative only, if block ceases to exist)*							
18	Written down value on the last day of tax year* (6+ 9 -12) *(enter 0, if result is negative)*							

37. (a) Particulars of brought forward loss and depreciation allowance

Sl. No.	**Tax year**	**Nature of loss or allowance**	**Amount as returned***	**Losses/ allowances not allowed under Section 200/202/203/204**	**Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 202**	**Amount as assessed *(attach copy of relevant order)***	**Remarks**
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

*If the assessed depreciation or loss is less and no appeal pending, then take assessed depreciation or loss.

38. Particulars of deductions admissible under Chapter VIII

Section under which deduction is admissible	**Amount admissible**
(A)	(B)

39. Particulars of utilization of MAT/AMT credit

Sl. No.	Tax year	Gross MAT/AMT credit*	Set-off in earlier years	Balance brought-forward	MAT/AMT credit utilized during the tax year	Balance MAT/AMT credit carried forward	Remarks
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

* Lower of credit as per Form 66]/67 and assessed credit (if no appeal is pending)

Schedule – International Taxation

40. Particulars of primary adjustment

Sl. No.	Clause under which primary adjustment made	Amount	Whether excess money is required to be repatriated as per section 170(2)? *(Yes/ No)*	If yes, whether such excess money has been repatriated within the prescribed time *(Yes/No)*	If no, imputed interest income on such excess money	Expected date of repatriation of money
(A)	(B)	(C)	(D)	(E)	(F)	(G)

41. (a) Particulars of expenditure exceeding threshold

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the tax year	Amount of expenditure by way of interest or of similar nature which exceeds 30% of EBITDA
(A)	(B)	(C)

41. (b) Particulars of interest expenditure brought forward

Tax Year	Amount
(A)	(B)

41. (c) Particulars of interest expenditure carried forward

Tax Year	Amount
(A)	(B)

43. Particulars of remittances reported in Part-D of Form No. 145 during the tax year

Sl. No.	Nature of remittance	Total number of transactions for	Total amount of remittances	Amount not chargeable to tax out	Amount chargeable to tax out of amount

		such remittances		of amount mentioned in (D)	mentioned in (D)
(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**

Schedule – Other key parameters

44. Particulars of amounts not includible as income under section 92(2)(m)

Sl. No.	Type of Asset	Details of Asset	Name of Transferor / Payer	PAN of transferor / Payer	Relationship with assessee	Nature of transaction	Consideration paid	Amount not includible under section 92(2)(m)	Reason
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)

45. (a) Particulars of all loan/deposit/specified sum accepted or taken in excess of limit under section 185(1)

Sl. No.	Nature of transaction *(Loan/ Deposit/ Specified sum)*	Name of payer	Permanent Account Number of payer	Aadhar number of payer *(if available)*	Amount taken or accepted	Whether accepted through modes as per section 185(1) *(Yes/No)*	Whether squared up during the year *(Yes/No)*	Maximum amount outstanding at any time during the tax year	Code of the nature of transaction *(refer Note 8)*
(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(J)

45. (b) Particulars of receipt in excess of limit specified in section 186 where such receipt is otherwise than by modes specified in said section

Sl. No.	Name of payer	Permanent Account Number of payer	Aadhar number of payer *(if available)*	Nature of transaction	Amount of receipt	Date of receipt	Code of the nature of such transaction *(refer Note 8)*
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

45. (c) Particulars of payment in excess of limit specified in section 186 where such payment is otherwise than by modes specified in said section

Sl. No.	Name of payee	Permanent Account Number of payee	Aadhar number of payee *(if available)*	Nature of transaction	Amount of payment	Date of payment	Code of the nature of such transaction *(refer Note 8)*
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

45. (d) Particulars of repayment of loan/deposit/specified advance in excess of limit specified in section 188 where such repayment is otherwise than by modes specified in said section

Sl. No.	Nature of repayment *(Loan/Deposit/Specified advance)*	Name of payee	Permanent Account Number of payee	Aadhar number of payee *(if available)*	Amount of repayment (in ₹)	Maximum amount outstanding at any time during the tax year	Code of the nature of such transaction *(refer Note 8)*
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(I)

46. Particulars of SFT reporting requirements

Income-tax Department Reporting Entity Identification Number	**Type of Form** *(98/ 165]/166]/167)*	**Due date for furnishing**	**Whether form furnished as on date of audit**	**Date of furnishing if furnished**	**Total number of transactions reported**	**Total number of transactions not reported**	**Total Amount of transaction not reported**
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

47. Particulars of transactions in unquoted shares

Sl. No	**Type of transaction** *[acquisition/ transfer]*	**Name of the company which issued unquoted shares**	**Permanent Account Number of such company**	**Date of acquisition/ transfer**	**Number of shares acquired/ transferred**	**Face value per share (Amount)**
(A)	(B)	(C)	(D)	(E)	(F)	(G)

Book value per share (Amount)	**Fair market value per share (Amount)**	**Total cost of acquisition/ Total consideration received (Amount)**	**Amount chargeable to income-tax under section 92(2)(m), if any** *(applicable in case of acquisition)* **(Amount)**	**Deemed full value of consideration under section 79, if any** *(applicable in case of transfer)* **(Amount)**	**Amount chargeable to tax under the head "Capital Gains", if any** *(applicable in case of transfer)* **(Amount)**
(H)	(I)	(J)	(K)	(L)	(M)

48. Particulars of payment of loan or advance as per section of 2(40)(e)

Sl.No.	**Name of the recipient**	**PAN of the recipient**	**Date of payment**	**Amount paid**
(A)	(B)	(C)	(D)	(E)

Schedule – TDS/TCS

50. (a) Particulars of transactions on which TDS/TCS required to be made

TAN	Section	Nature of payment /receipt	Total amount of payment or receipt	Total amount on which tax was required to be deducted or collected out of amount mentioned in column (D)	Total amount on which tax was deducted or collected at the rate as per provisions of Chapter XIX-B out of column (E)	Amount of tax deducted or collected out of column (F)	Total amount on which tax was deducted or collected at a rate less than the rate as per provisions of Chapter XIX-B out of column (G)	Amount of tax deducted or collected on column (H)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of columns (F) and (H)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)

50. (b) Particulars of statement of tax deducted or collected

TAN	Type of Form	Due date for furnishing statement	Date of furnishing statement	Total number of transactions reported*	Total number of transactions not reported*	Amount in relation to transactions not reported *
(A)	(B)	(C)	(D)	(E)	(F)	(G)

(* Latest after filing of correction statement)

50. (c) Particulars of interest payable

TAN	Amount of interest payable under section 398(3)(a)	Amount paid out of column (B)	Date of payment
(A)	(B)	(C)	(D)

51. (a) Amount debited to the profit and loss account, to the extent disallowable under section 35(b)(i)

Sl. No	**Nature of violation** *[non-deduction/ Short deduction/ non-payment of tax deducted within the due date specified in section 263(1)]*	**Nature of expenditure**	**Name of payee**	**Permanent Account Number of payee**	**Amount**	**Disallowable amount** *[30% of (F)]*
(A)	(B)	(C)	(D)	(E)	(F)	(G)
						Total

51. (b) Any amount disallowed under section 35(b)(i) in any preceding tax year but allowable during the tax year

Sl. No.	**Nature of expenditure**	**Preceding tax year (s) the amount of which is allowable during the tax year**	**Amount in the preceding tax year (s) which was disallowed and is allowable during the tax year**	**Amount allowable during the tax year**
(A)	(B)	(C)	(D)	(E)
				Total

51. (c) Amount debited to the profit and loss account, to the extent disallowable under section 35(b)(ii):

Sl. No	**Nature of violation** *[non-deduction/ Short deduction/ non-payment of tax deducted with the due date specified in section 263(1)]*	**Nature of expenditure**	**Name of payee**	**Permanent Account Number of payee**	**Amount**	**Disallowable amount** *[100% of (F)]*
(A)	(B)	(C)	(D)	(E)	(F)	(G)
						Total

51. (d) Any amount disallowed under section 35(b)(ii) in any preceding tax year but allowable during the tax year

Sl. No.	**Nature of expenditure**	**Preceding tax year (s) the amount of which is**	**Amount in the preceding tax year**	**Amount allowable during the tax year**

		allowable during the tax year	(s) which was disallowed and is allowable during the tax year	
(A)	(B)	(C)	(D)	(E)
				Total

Schedule - GST

53. (a) Particulars of registration/identification numbers

Sl. No.	Type	Registration/Identification Number
(A)	(B)	(C)

53. (b) Particulars of expenditure incurred

Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
relating to goods or services exempt from GST	relating to entities falling under composition scheme	relating to other registered entities	Total expenditure in respect of registered entities	
(A)	(B)	(C)	(D)	(E)

Schedule – Quantitative Details

55. (a) Particulars of principal items of goods for trading unit

Sl. No	Description of traded good	Unit Name	Opening Stock		Purchases		Sales		Closing stock		Shortage/excess, if any	
			Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)

55. (b)(i) Particulars of principal items of goods (raw materials) for manufacturing unit

Sl. No.	Description of principal items	Unit Name	Opening Stock		Purchases during the tax year		Consumption during the tax year		Sales during the tax year		Closing stock		Yield of finished products	Percentage of yield	Shortage/excess, if any	
			Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value			Quantity	Value
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	

55. (b)(ii) Particulars of principal items of goods (finished products, by-products and scrap) for manufacturing unit

Sl. No.	Description of principal item	Unit Name	Opening Stock		Purchases during the tax year		Quantity manufactured during the tax year		Sales during the tax year		Closing stock		Shortage/excess, if any	
			Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
(A)	(B)		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)

FORM NO. 27

Details of amount attributed to capital asset remaining with the specified entity

1.	Details of the specified entity							
	(i)	Name				*(refer note 1)*		
	(ii)	Address				*(refer note 2)*		
	(iii)	PAN						
2.	Tax Year							
3.	Amount taxable under section 67(10)							
4.	Attribution of amount taxable under section 67(10) to capital assets remaining with the specified entity							
	(i)	**Details of the Capital Asset**				**Book Value**	**Revalued amount / valued amount for self- generated asset**	**Amount attributed**
		Sr. No	**Name**	**Whether self-generated** *(select one)*	**Nature of capital asset** *(select one)*			
		(a)		1. Yes 2. No	Short term Long term			
		(b)		1. Yes 2. No	Short term Long term			
		(c)		1. Yes 2. No	Short term Long term			
		(d)		1. Yes 2. No	Short term Long term			
		(e)	***(REPEAT if required)***					
	(ii)	TOTAL						
5.	Details of valuer based on whose valuation report information at Row 4 is provided							
	(i)	Name				*(refer note 1)*		
	(ii)	Registration Number						
6.	Copy of the Valuation Report					**UPLOAD**		

Declaration

I,_____ (name) holding PAN _____ solemnly declare that to the best of my knowledge and belief, the information given in the form is correct and complete and is in accordance with the provisions of the Act. I further declare that I am furnishing the form in my capacity as_____ and I am also competent to furnish this form and verify it.

Signature

Place:
Date:

Name:
Designation:

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
    i. Country/Region,
    ii. Flat/Door/Building,
    iii. Road/Street/ Block/Sector,
    iv. PIN/ZIP Code,
    v. Post Office,
    vi. Area/locality,
    vii. District,
    viii. State
3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 28

Report of an accountant to be furnished by an assessee under Section 77(4) of the Act relating to the computation of capital gains in the case of slump sale

1.	**Particulars of the assessee (transferor) effecting the slump sale**					
	(i)		**Name**		*(refer Note 1)*	
	(ii)		**Address**		*(refer Note 2)*	
	(iii)		**PAN**			
	(iv)		**Nature of business of the assessee**			
	(v)		**Contact number**		Country Code	
	(vi)		**Email ID**			
2.	**Particulars of the buyer (transferee)**					
	(i)		**Name**		*(refer Note 1)*	
	(ii)		**Address**		*(refer Note 2)*	
	(iii)		**PAN**			
3.	**Tax Year**					
4	**Particulars and net worth of the undertaking or division transferred by way of slump sale**					
	A	**(i)**	**Nature of business**			
		(ii)	**Address of business**		*(refer Note 2)*	
		(iii)	**Date of transfer**		*dd/mm/yyyy*	
		(iv)	**Fair market value (relating to the undertaking or division) of the capital assets transferred by way of slump sale (FMV1)**			
			(a)	**Book value of assets**		
				(I)	book value of all the assets (other than jewellery, artistic work, shares, securities and immovable property) as appearing in the books of accounts	
				(II)	any amount of income-tax paid, if any, as reduced by the amount of income-tax refund claimed, if any	
				(III)	any amount shown as asset including the unamortised amount of deferred expenditure which does not represent the value of any asset	
				(IV)	**To be calculated as (I)-(II)-(III)**	
			(b)	the price which the jewellery and artistic work would fetch if sold in the open market on the basis of the valuation report obtained from a registered valuer		
			(c)	fair market value of shares and securities as determined in the manner provided in rule 057		
			(d)	the value adopted or assessed or		

				assessable by any authority of the Government for the purpose of payment of stamp duty in respect of the immovable property		
			(e)	**Book value of liabilities**		
				(I)	book value of liabilities as appearing in the books of account	
				(II)	the paid-up capital in respect of equity shares	
				(III)	the amount set apart for payment of dividends on preference shares and equity shares where such dividends have not been declared before the date of transfer at a general body meeting of the company	
				(IV)	reserves and surplus by whatever name called, even if the resulting figure is negative, other than those set apart towards depreciation	
				(V)	any amount representing provision for taxation, other than amount of income-tax paid, if any, as reduced by the amount of income-tax claimed as refund, if any, to the extent of the excess over the tax payable with reference to the book profits in accordance with the law applicable thereto	
				(VI)	any amount representing provisions made for meeting liabilities, other than ascertained liabilities	
				(VII)	any amount representing contingent liabilities other than arrears of dividends payable in respect of cumulative preference shares.	
				(VIII)	**Book value of liabilities (I)-(II)-(III)-(IV)-(V)-(VI)-(VII)**	
			(f)	**FMV1 =(a)(IV)+(b)+(c)+(d)-(e)(VIII)**		
		(v)	Fair market value of the consideration received or accruing as a result of transfer by way of slump sale (**FMV2**)			
			(a)	value of the monetary consideration received or accruing as a result of the		

				transfer	
			(b)	fair market value of non-monetary consideration received or accruing as a result of the transfer represented by property referred to in rule 057 [Table: Sl No. 1 to 5] determined in the manner provided in rule 057 for the said property	
			(c)	the price which the non-monetary consideration received or accruing as a result of the transfer represented by property, other than immovable property, which is not covered in rule 057 [Table: Sl No. 1 to 5], would fetch if sold in the open market on the basis of the valuation report obtained from a registered valuer, in respect of property	
			(d)	the value adopted or assessed or assessable by any authority of the Government for the purpose of payment of stamp duty in respect of the immovable property in case the non-monetary consideration received or accruing as a result of the transfer is represented by the immovable property.	
			(e)	FMV2 =**(a)+(b)+(c)+(d)**	
		(vi)	Fair Market Value of the capital assets [higher of (iv)(f) or (v)(e)]		
		(vii)	**Net worth of the undertaking or division**		
			(a)	In case of depreciable assets, written down value of the assets of the undertaking or division transferred by way of slump sale, determined in accordance with section 41(1)(c)	
			(b)	In case of assets other than depreciable assets, book value of such assets	
			(c)	Aggregate value of total assets of the undertaking or division transferred by way of slump sale [(a) + (b)]	
			(d)	Value of liabilities relatable to the undertaking or division as appearing in the books of accounts	
			(e)	**Net worth of the undertaking or division [(c) - (d)]**	
		(ix)	Copy of the Profit & Loss account and Balance sheet of the relevant tax year		**UPLOAD**
	B	***(Repeat, if required)***			

VERIFICATION

*I/We have examined the accounts and records of the aforementioned assessee for the tax year……

*I/We have obtained all the information and explanations which to the best of *my/our knowledge and belief were necessary for the purposes of ascertaining and computing the net worth of the undertaking(s) or division(s) which has been transferred by way of slump sale.

*I/We certify that the net worth of the undertaking(s) or division(s) as given in Row 4 above has been computed correctly in accordance with the provisions of section 77 of the Act.

Signature

Place…….

Date…….. Name of the Accountant:

Designation:

Membership Number:

UDIN details, if any:

Name of proprietorship/Firm:

Firm registration Number:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   i. Country/Region,
   ii. Flat/Door/Building,
   iii. Road/Street/ Block/Sector,
   iv. PIN/ZIP Code,
   v. Post Office,
   vi. Area/locality,
   vii. District,
   viii. State
3. "Accountant" means an accountant as defined in section 515(3)(b) of the Act.
4. Any change in the value of assets on account of revaluation of assets shall be ignored while indicating amounts in Sl.No.3.
5. This form shall be filed along with return of income in accordance with the provisions of section 263 of the Act.
6. Where there is more than one petitioner, the person authorized to apply shall sign the form.
7. Amounts to be filled in ₹ unless otherwise provided.
8. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 29

Certificate from the principal officer of the amalgamated company and duly verified by an accountant regarding achievement of the prescribed level of production and continuance of such level of production in subsequent years

Row No.	**Particulars of the amalgamated company**		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Nature of business		
5.	Email id		
6.	Contact number	Country Code	*Number*
	Particulars of the amalgamating company(ies)		
7.	Name	*(refer Note 1)*	
8.	Address	*(refer Note 2)*	
9.	Permanent Account Number		
10.	Nature of business		
11.	Email id		
12.	Installed capacity of production as on the date of amalgamation		
13.	(repeat 7 to 12, if required)		
	Particulars of amalgamation and production capacity		
14.	Date of amalgamation		
15.	Whether the amalgamated company achieved the level of production of atleast 50% of the capacity, in respect of each of the amalgamating company (where more than one amalgamating company)	*Yes/No*	
16.	If answer to Row No. 15 above is yes, date on which such production is achieved		
17.	Whether the prescribed level of production has been maintained by the amalgamated company in subsequent years: (till the end of five years from the date of amalgamation)	*Yes/No*	

DECLARATION

I ……. (name of the authorized signatory) having Permanent Account Number …… in my capacity as …… (designation) of …… (name of the assessee), do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place: ……..……

Date: ……

Signature of the Principal officer of the amalgamated company

Name:

Designation:

VERIFICATION

1. I …… (name) having Permanent Account Number …….. have examined the books of account and other documents showing the particulars of production of the company/companies referred to in above Part for the relevant period.

2. I have obtained all the information and explanations which are to the best of my knowledge and belief necessary for the purposes of ascertaining the actual *attainment/continuance of prescribed level of production.

3. I declare that the above particulars are true and correct to the best of my knowledge and belief.

Place
Date

Signature

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. Pin/ZIP Code, vi. Area/locality, vii. District, viii. State.
3. "Accountant" shall have the meaning assigned to it in section 515(3)(b) of the Act.
4. *Delete whichever is not applicable.
5. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 30

Certificate of the medical authority for certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 127 & section 154 of the Act.

Part - A (Basic Information)						
1	**Details of taxpayer**					
	(i)	**Name**	*(refer Note 1)*			
	(ii)	**Address**	*(refer Note 2)*			
	(iii)	**PAN**				
2	**Tax Year**					
Part – B (To be filled by the Medical Authority)						
3	**Certificate Number**					
4.	**Date**		*dd/mm/yyyy*			
5	**Details of the patient**					
	(i)	**Name**	*(refer Note 1)*			
	(ii)	**Son/ Daughter/ Care of**				
	(iii)	**Age**				
	(iv)	**Gender**				
6	**Registration No.**					
7	**Disability type:** *(select one)*		1. Person with disability 2. Person with severe disability			
8.	**Suffering from:** *(select one)*		1. Autism 2. Cerebral palsy 3. Multiple disability			
9.	**Condition*:** *(select one)*		1. Progressive 2. Non-progressive			
			1. Likely to improve 2. Not likely to improve			
10.	**Reassessment:** *(select one)*		1. Recommended	After	Years	Months
			2. Not recommended			
11.	**Details of of Institution/ Government Hospital:**					
	(i)	**Name:**	*(refer Note 1)*			
	(ii)	**Address:**	*(refer Note 2)*			
12.	**Qualification / designation of specialist:**					

Signature / Thumb impression of the patient	Certified by Signature of specialist

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
    i. Country/Region,
    ii. Flat/Door/Building,
    iii. Road/Street/ Block/Sector,
    iv. PIN/ZIP Code,
    v. Post Office,
    vi. Area/locality,
    vii. District,
    viii. State

3. * In case the condition is assessed as Progressive/Not likely to improve, there would be no necessity of reassessment by a specialist.
4. The certificate from the medical authority (Part-B) may be uploaded.

FORM NO. 31

Declaration to be filed by the assessee for claiming deduction under section 134 of the Act for rents paid				
Part-A (Basic Information)				
1	**Details of the assessee**			
	(i)	**Name:**	*(refer Note 1)*	
	(ii)	**Address**	*(refer Note 2)*	
	(iii)	**PAN**		
	(iv)	**Email ID**		
	(v)	**Contact Number**	Country Code	
2	**Tax Year**			
Part-B (Rent Details)				
3	**Full Address of the Premise**		*(refer Note 2)*	
4	**Period of Stay (in Months)**			
5	**Amount of Rent paid in**			
	(i)	**Cash**		
	(ii)	**Cheque/Bank Draft/Online**		
6	**Total Rent Paid [5(i) +(ii)]**			
7	**Details of the Landlord:**			
	(i)	**Name**	*(refer Note 1)*	
	(ii)	**PAN**		
	(iii)	**Complete Address**	*(refer Note 2)*	

DECLARATION

It is certified that I_____(name), holding PAN_____ had occupied the aforementioned premises for the purpose of my own accommodation for the period and rent paid as per the details mentioned above.

It is further certified that no other residential accommodation is owned by-

- me/my spouse/my minor child/our family (in case the assessee is HUF), at …… where I/we ordinarily reside/perform duties of office or employment or carry on business or profession; or
- me/my spouse/my minor child/our family (in case the assessee is HUF), at any other place, being accommodation in my occupation, the value of which is to be determined under section 21(6) of the Act.

Signature of the assessee

Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   i. Country/Region,
   ii. Flat/Door/Building,
   iii. Road/Street/ Block/Sector,
   iv. PIN/ZIP Code,
   v. Post Office,

vi. Area/locality,
vii. District,
viii. State

3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 32

	Audit report under section 46, 138, 139, 140(8), 141, 142, 143, 144 of the Act	
Part A (Basic Information)		
1.	**Name of the assessee**	*(refer Note 1)*
2.	**Address**	*(refer Note 2)*
3.	**PAN**	
4.	**Tax Year**	
5.	**Section of** the Act **under which deduction claimed** *(select one)*	1. 46 (to fill B-1) 2. 138 (to fill B-2) 3. 139 (to fill B-3) 4. 140 (to fill B-4) 5. 141 (to fill B-5) 6. 142 (to fill B-6) 7. 143 (to fill B-7) 8. 144 (to fill B-8)

Notes:

(i) *$* "Accountant" shall have the meaning assigned to it in section 515(3)(b) of the Act and should provide the "CA Membership ID" as issued by the Institute of Chartered Accountants of India (ICAI) when signing the certificate

(ii) Amounts to be filled in ₹ unless otherwise provided.

Part B-1 (Details of deduction u/s 46)			
6.	**Date of incorporation**		*dd/mm/yyyy*
7.	**Date of commencement of operations**		*dd/mm/yyyy*
8.	**Nature of specified business *[refer section 46(11)(d)]*** *(select one)*		1. Cold Chain Facility 2. Warehousing facility for storage of agricultural produce 3. Natural Gas Pipeline 4. New Hotel (2 star or up) 5. New Hospital 6. Housing project (slum rehabilitation) 7. Housing project (affordable housing) 8. Fertilizer production plant 9. Inland container depot or freight station 10. Bee-keeping & production of honey & beeswax 11. Warehousing facility for storage of sugar 12. Slurry pipeline for transporting iron ore 13. Semi-conductor wafer fabrication manufacturing unit 14. Infrastructure Facility 15. Other
9.	**If response at 8 is *"Other"*, please specify:**		
10.	**Copy of agreement with central/state government or local authority**		**UPLOAD**
11.	**Whether specified business formed by splitting up/reconstructing an existing business** *(select one)*		1. Yes 2. No
12.	**Whether specified business set up using previously used plant/machinery *[refer section 46(11)(e) and (f)]*** *(select one)*		1. Yes 2. No
13.	**If (12) is yes, specify the % of previously used plant/machinery**		
14.	**Amount of capital expenditure incurred**		
15.	**Date of incurring the expenditure**		*dd/mm/yyyy*
16.	**Mode of payment** *(select one)*		1. NEFT 2. RTGS 3. Cheque 4. Demand Draft 5. Credit Card 6. Debit Card 7. Net Banking 8. UPI 9. Other
17.	**If Other, please specify:**		
18.	**Whether asset on which deduction claimed:**		
	(i)	**is used for any other business other than specified business** *(select one)*	1. Yes 2. No

	(ii)	**includes land/goodwill/ financial instrument** *(select one)*	1.Yes 2.No
19.	**If 18(i) is 'Yes':**		
	(i)	**Value of such asset**	
	(ii)	**Whether the company is a sick industrial company [refer section 46(10)]** *(select one)*	1. Yes 2. No
20.	**Deduction u/s section 46 of the Act**		

Certification

I certify that the **capital expenditure** incurred meets the conditions stipulated in **Section 46 of the Act**, and the deduction claimed in **Row 20 above is true to the best of my knowledge & belief.**

Date:
Place:

Signature
Name of the Accountant:
Designation:
Membership Number:
UDIN details, if any:
Name of proprietorship/Firm:
Firm registration Number:

Part B-2 (Details of deduction u/s 138)				
6.	**Date of incorporation**			*dd/mm/yyyy*
7.	**Date of commencement of operations**			*dd/mm/yyyy*
8.	**Development, operation, maintenance of an infrastructure facility:**			
	(i)	**With respect to the infrastructure facility, does the enterprise** *(select one)*		1. Develop 2. Operate and maintain 3. Develop, operate and maintain
	(ii)	**Please specify the nature of infrastructure facility** *(select one)*		1. Road including a toll road, bridge or a rail system 2. Highway project including housing or other activities being an integral part of the highway project 3. Water supply project, water treatment system, irrigation project, sanitation and sewerage system or solid waste management system 4. Port, airport, inland waterway, inland port or navigational channel in the sea
	(iii)	**Has the operation and maintenance of the infrastructure facility been received on transfer from its developer in accordance with the agreement with the Central/State Government/ local authority/any other statutory body** *(select one)*		1. Yes 2. No
	(iv)	**If 8(iii) is yes, please specify the first year of claim of deduction under section 80-IA of Income-tax Act, 1961 by the developer** *(enclose copy of Form 10CCB of Income-tax Rules, 1962 of developer)*		**UPLOAD**
9.	**Generation, transmission, distribution of power:**			
	(i)	**Does the undertaking generate power or generate and distribute power** *(select one)*		1. Yes 2. No
	(ii)	**If 9(i) is yes, indicate the year in which the undertaking has started generating power**		*yyyy-yy*
	(iii)	**Does the undertaking transmit or distribute power.** *(select one)*		1. Yes 2. No
	(iv)	**If 9(iii) is yes, indicate the year in which the new transmission and distribution lines were laid**		*yyyy-yy*
	(v)	**Has there been substantial renovation and modernization of the existing network of transmission or distribution lines** *(select one)*		1. Yes 2. No
	(vi)	**If 9(v) is yes, please specify:**		
		(a)	**the year in which the substantial renovation and modernisation of the existing network of transmission or distribution lines took place**	
		(b)	**book value of plant and machinery as on 1-4- 2004**	
		(c)	**value of increase in the plant and**	

			machinery in the year of substantial renovation and modernisation	
	(vii)	**Whether undertaking is formed by splitting up/reconstructing an existing business** *(select one)*		1. Yes 2. No
	(viii)	**Whether undertaking is set up using previously used plant/machinery [refer section 46(11)(e) and (f)]** *(select one)*		1. Yes 2. No
	(ix)	**If 9(viii) is yes, specify the % of previously used plant/machinery**		
10.	**Initial tax year from when deduction is being claimed**			
11.	**Total sales of the undertaking**			
12.	**Profits and gains derived from the Eligible business**			
13.	**Deduction under section 138 of the Act**			

Certification

I certify that the entity meets the conditions stipulated in **Section 138 of the Act**, **/ Section 80-IA of the Income-tax Act, 1961** and the deduction claimed under Row **13 above is true to the best of my knowledge & belief.**

Date:
Place:

Signature
Name of the Accountant:
Designation:
Membership Number:
UDIN details, if any:
Name of proprietorship/Firm:
Firm registration Number:

Part B-3 (Details of deduction u/s 139)		
6.	**Details of SEZ (Name and location)**	
7.	**Date of Notification of SEZ**	*dd/mm/yyyy*
8.	**Upload copy of notification of SEZ**	**UPLOAD**
9.	**Date of start of development of SEZ** *(irrespective of the transfer)*	*dd/mm/yyyy*
10.	**Whether the operation and maintenance of such SEZ is transferred from another developer?** *(select one)*	1. Yes 2. No
11.	**Initial tax year from when deduction is being claimed**	
12.	**Total sales of the undertaking for the tax year.**	
13.	**Profits and gains derived from the eligible enterprise**	
14.	**Deduction under section 139 of the Act**	

Certification

I certify that the entity meets the conditions stipulated in **Section 139 of the Act/ Section 80-IAB of the Income-tax Act, 1961**, and the deduction claimed under **Row 14 above is true to the best of my knowledge & belief.**

Date:
Place:

Signature
Name of the Accountant:
Designation:
Membership Number:
UDIN details, if any:
Name of proprietorship/Firm:
Firm registration Number:

Part B-4 (Details of deduction u/s 140)		
6.	**Date of incorporation**	*dd/mm/yyyy*
7.	**Department for Promotion of Industry and Internal Trade (DPIIT) Number of start-up**	
8.	**Date of certificate from Inter-Ministerial Board of Certification**	
9.	**Copy of certificate from Inter-Ministerial Board of Certification**	**UPLOAD**
10.	**Details of Start-up:** *(select one or both)*	1. Engaged in innovation, development or improvement of Product, Process or Service 2. Have scalable business model with high potential of employment growth and wealth creation
11.	**Whether start-up formed by splitting up/reconstructing an existing business** *(select one)*	1. Yes 2. No
12.	**Whether start-up set up using previously used plant/machinery** *(select one)*	1. Yes 2. No
13.	**If (12) is yes, specify the % of previously used plant/machinery**	
14.	**Initial tax year from when deduction is being claimed**	
15.	**Total sales of the undertaking**	
16.	**Profits and gains derived by the start-up from the Eligible business**	
17.	**Deduction under section 140 of the Act**	

Certification

I certify that the start-up meets the conditions stipulated in **Section 140 of the Act**, and the deduction claimed under **Row 17 above is true to the best of my knowledge & belief.**

Date:

Place:

Signature

Name of the Accountant:

Designation:

Membership Number:

UDIN details, if any:

Name of proprietorship/Firm:

Firm registration Number:

	Part B-5 (Details of deduction u/s 141)	
6.	**Name of the housing project/undertaking**	

7.	**Nature of business for claim of deduction** *(select one)*		1. Developing and building housing projects 2. Undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products 3. Undertaking engaged in integrated business of handling, storage and transportation of food grains
	* Row *No 8, 9 and 10 to be filled for "Housing Project"*		
8.	**Whether project was executed as works-contract?** *(select one)*		1.Yes 2.No
9.	**Approval and Completion Details**		
	(i)	**Date of project approval as per Section 141 of** the Act **or Section 80-IB of Income-tax Act, 1961**	*dd/mm/yyyy*
	(ii)	**Approval certificate**	**UPLOAD**
	(iii)	**Date of project completion certificate by competent authority** *(if the project is completed)*	*dd/mm/yyyy*
	(iv)	**Completion certificate** *(if the project is completed)*	**UPLOAD**
	(v)	**Whether the project is in accordance with a scheme framed by the Central Government or a State Government for reconstruction or redevelopment of existing buildings in areas declared to be slum areas under any law for the time being in force and such scheme is notified by the Board in this behalf?** *(select one)*	1. Yes 2. No
	(vi)	**If (v) is yes, attach a copy of such notification.**	**UPLOAD**
10.	**Project Details**		
	(i)	**City/Location** *(select one)*	1.*Delhi or Mumbai or within 25km of municipal limits of these cities* *2.Other*
	(ii)	**Size of plot of land of the project (in acres)**	
	(iii)	**Is the maximum built up area of any residential unit within the prescribed area:** *(For Delhi or Mumbai or within 25km of municipal limits of these cities: 1000 sq.feet;For Others: 1500 sq.feet)* *(select one)*	1.Yes 2.No
	(iv)	**Does the built-up area of the shops and other commercial establishments included in the housing project more than five thousand square feet?** *(select one)*	1.Yes 2.No
	(v)	**Does the built-up area of the shops and other commercial establishments included in the housing**	1.Yes 2.No

		project exceed 3% of the aggregate built-up area of the housing project? *(select one)*	
	(vi)	**Are more than one residential unit in the housing project allotted to any person not being an individual?** *(select one)*	1. Yes 2. No
	(vii)	**If a residential unit is allotted to individual, are any additional units in the same project allotted to** • **such individual or the spouse or the minor children of such individual; or** • **HUF in which such person is a karta; or** • **any such person who is representative of such Individual or of the spouse or of the minor children of such Individual or of HUF in which such individual is a karta?** *(select one)*	1.Yes 2.No
Row *11, 12, 13 ,14, 15, 16 & 17 to be filled by all assessees*			
11.	**Whether undertaking formed by splitting up/reconstructing an existing business** *(select one)*		1. Yes 2. No
12.	**Whether undertaking set up using previously used plant/machinery** *(select one)*		1. Yes 2. No
13.	**If (12) is yes, specify the % of previously used plant/machinery**		
14.	**Initial tax year from when deduction is being claimed**		
15.	**Total sales of the undertaking for the tax year.**		
16.	**Profits and gains derived from the undertaking**		
17.	**Deduction under section 141 of the Act**		

Certification

I certify that the project meets the conditions stipulated in **Section 141 of the Act/Section 80-IB of the Income-tax Act, 1961**, and the deduction claimed under **Row 17 above is true to the best of my knowledge & belief.**

Date:

Place:

Signature

Name of the Accountant:

Designation:

Membership Number:

UDIN details, if any:

Name of proprietorship/Firm:

Firm registration Number

:

Part B-6 (Details of deduction u/s 142)			
6.	**Name of the housing project/ rental housing project**		
7.	**Type of project**		1.Housing project 2.Rental housing project *(select one from the above)*
* Row *8, 9, 10 and 11 to be filled by "Housing Project" and* Row *12 to be filled by "Rental Housing Project".*			
8.	**Approval and Completion Details**		
	(i)	**Date of project approval as per Section 142 of** the Act **or Section 80-IBA of Income-tax Act, 1961**	*dd/mm/yyyy*
	(ii)	**Approval certificate**	**UPLOAD**
	(iii)	**Date of project completion certificate by competent authority** *(if the project is completed)*	*dd/mm/yyyy*
	(iv)	**Completion certificate** *(if the project is completed)*	**UPLOAD**
	(v)	**Is project completed within specified time i.e. 5 years from date of approval?** *(select one)*	1.Yes 2.No 3.Project still ongoing
9.	**Project Details**		
	(i)	**Whether the project is the only housing project on the plot of land.** *(select one)*	1. Yes 2. No
	(ii)	**If a residential unit is allotted to individual, are any additional units in the same project allotted to spouse/minor children?** *(select one)*	1. Yes 2. No
	(iii)	**Does assessee maintain separate books of account for project?** *(select one)*	**1.** Yes **2.** No
	(iv)	**Whether project was executed as works-contract?** *(select one)*	1. Yes 2. No
	(v)	**Whether carpet area of shops and other commercial establishments in the housing project is not more than 3% of aggregate carpet area.** *(select one)*	1. Yes 2. No
10.	**Project specification (for projects approved before 01.09.2019)**		
	(i)	**City/Location category (Metropolitan/other)** *(select one)*	1. Metropolitan cities [*Chennai, Delhi, Kolkata, Mumbai*] 2. Other than metropolitan cities
	(ii)	**Size of plot of land of the project (in sq. m)** *(Metropolitan cities: not less than 1000 sq.m Other than metropolitan cities: not less than 2000 sq. m)*	

	(iii)	**Is the total carpet area of any residential unit more than the prescribed area:** *(Metropolitan cities: 30 sq.m* *Other than metropolitan cities: 60 sq. m)* *(select one)*	1.Yes 2.No
	(iv)	**Is area utilised by the project not less than the prescribed percentage of permissible floor area ratio?** *(Metropolitan cities: 90%;* *Other than metropolitan cities: 80%)* *(select one)*	1. Yes 2. No
11.	**Project specification (for projects approved on or after 01.09.2019)**		
	(i)	**City/Location category (Metropolitan/other)** *(select one)*	1. Metropolitan cities [*Bengaluru, Chennai, Delhi National Capital Region (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurugram, Faridabad), Hyderabad, Kolkata and Mumbai (whole of Mumbai Metropolitan Region*] 2. Other than metropolitan cities
	(ii)	**Size of plot of land of the project (in sq. m)** *(Metropolitan cities: not less than 1000 sq.m* *Other than metropolitan cities: not less than 2000 sq. m)*	
	(iii)	**Is the total carpet area of any residential unit more than the prescribed area:** *(Metropolitan cities: 60 sq.m* *Other than metropolitan cities: 90 sq. m)* *(select one)*	1.Yes 2.No
	(iv)	**Is area utilised by the project not less than the prescribed percentage of permissible floor area ratio?** *(Metropolitan cities: 90%;* *Other than metropolitan cities: 80%)* *(select one)*	1.Yes 2.No
	(v)	**Whether stamp duty value of a residential unit is less than forty-five lakh rupees.** *(select one)*	1.Yes 2.No

12. Rental Housing Project

12.	**Details of the rental housing project**		
	(i)	**Date of notification**	*dd/mm/yyyy*
	(ii)	**Notification under section 80-IBA of the Income-tax Act, 1961**	**UPLOAD**

Row *13, 14, 15 and 16 to be filled by all assessees*

13.	**Initial tax year from when deduction is being claimed**	
14.	**Total sales of the undertaking for the tax year.**	
15.	**Profits and gains derived from the eligible housing/rental project**	

16.	**Deduction under section 142 of the Act**	

Certification

I certify that the project meets the conditions stipulated in **Section 142 of the Act/Section 80-IBA of the Income-tax Act, 1961**, and the deduction claimed under **Row 16 above is true to the best of my knowledge & belief.**

Date:
Place:

Signature
Name of the Accountant:
Designation:
Membership Number:
UDIN details, if any:
Name of proprietorship/Firm:
Firm registration Number:

	Part B-7 (Details of deduction u/s 143)		
6.	**Date of incorporation**		*dd/mm/yyyy*
7.	**Date of commencement of operations**		*dd/mm/yyyy*
8.	**State where entity located** *(select one)*		1. Arunachal Pradesh 2. Assam 3. Manipur 4. Meghalaya 5. Mizoram 6. Nagaland 7. Sikkim 8. Tripura
9.	**Nature of activity** *(select one)*		1. Manufacture or produce any eligible article or thing 2. Undertake substantial expansion for the above 3. Carry on an eligible business
10.	**If substantial expansion undertaken, please specify:**		
	(i)	**Date of substantial expansion**	*dd/mm/yyyy*
	(ii)	**Book value of plant and machinery (before taking depreciation in any year), as on the first day of the tax year in which the substantial expansion is undertaken**	
	(iii)	**Value of increase in the plant and machinery in the year of substantial expansion.**	
11.	**Nature of Eligible business** *(select one)*		1. New Hotel (2 star or up) 2. Adventure & leisure sports 3. Nursing Home (25 beds or more) 4. Old-age home 5. Vocational Training Institute 6. Information technology training centre 7. Manufacturing Information Technology Hardware 8. Biotechnology
12.	**Copy of agreement with central/state government or local authority**		**UPLOAD**
13.	**Whether specified business formed by splitting up/reconstructing an existing business** *(select one)*		1. Yes 2. No
14.	**Whether specified business set up using previously used plant/machinery** *(select one)*		1. Yes 2. No
15.	**If yes, specify the % of previously used plant/machinery**		
16.	**Initial tax year from when deduction is being claimed**		
17.	**Total period of deduction including period of deduction under 2nd proviso to section 80-IB(4) of**		

	the Income-tax Act, 1961	
18.	**Total sales of the undertaking**	
19.	**Profits and gains derived from the Eligible business**	
20.	**Deduction under section 143 of the Act**	

Certification

I certify that the project meets the conditions stipulated in **Section 143 of the Act**, and the deduction claimed under **Row 20 above is true to the best of my knowledge & belief.**

Date:
Place:

Signature
Name of the Accountant:
Designation:
Membership Number:
UDIN details, if any:
Name of proprietorship/Firm:
Firm registration Number:

Part B-8 (Details of deduction u/s 144)							
6.	**Details of the Unit**						
	(i)	**Name**	*(refer Note 1)*				
	(ii)	**Address**	*(refer Note 2)*				
	(iii)	**Nature of business**					
	(iv)	**Date of initial registration in SEZ**					
	(v)	**Date of commencement of manufacture or production or provision of services**					
7.	**Total export turnover**						
8.	**Export proceeds received in convertible foreign exchange of the Unit in respect of**						
	(*i*)	**articles or things, or**					
	(*ii*)	**provision of services**					
9.	**Sale proceeds of the Unit in respect of**						
	(*i*)	**articles or things, or**					
	(*ii*)	**provision of services**					
10	**Whether the unit formed by splitting up/reconstructing an existing business *(select one)***		1. Yes 2. No				
11	**Whether the unit is set up using previously used plant/machinery *(select one)***		1. Yes 2. No				
12	**If (11) is yes, specify the % of previously used plant/machinery**						
13.	**Amount brought into India in convertible foreign exchange:**						
	(i)	**within a period of six months from the end of the tax year**					
	(ii)	**within such further period as allowed by the Competent authority**	**Name of the Competent authority**	**Further period allowed till (*dd/mm/yyyy*)**	**Amount**	**Tax year to which it pertains**	
	(iii)	**Details of sale proceeds, if any, that are credited to a separate account maintained by the assessee with any bank outside India after permission from RBI**					
		(a)	**Amount of such sale proceeds**				
		(b)	**Reference number of RBI according permission**				

14.	**Qualifications, if any, on the above**	UPLOAD
15.	**Initial tax year from when deduction is being claimed**	
16.	**Total Sales of the Unit**	
17.	**Total Sales of the Business**	
18.	**Total profits derived by the Unit**	
19.	**Total profits derived by the Business**	
20.	**Deduction under section 144 of the Act**	

Certification

I certify that all the above information including the deduction claimed under Row 20 above is true to the best of my knowledge & belief and is in accordance with the provisions under Section 144 of the Act and section 10AA of Income-tax act, 1961.

Date:
Place:

Signature
Name of the Accountant:
Designation:
Membership Number:
UDIN details, if any:
Name of proprietorship/Firm:
Firm registration Number:

FORM NO. 33

Particulars to be furnished in respect of units established under SEZ for claiming deduction under section 144 of the Act

Part A (Basic Information)					
1.	Details of the assessee				
	(i)	Name	*refer Note 1*		
	(ii)	Address	*refer Note 2*		
	(iii)	PAN			
2.	Details of the undertaking /Unit				
	(i)	Name	*refer Note 1*		
	(ii)	Address	*refer Note 2*		
	(iii)	Nature of business			
	(iv)	Name of the Special Economic Zone in which unit is located			
3.	Tax Year				
Part B (Details of Special Economic Zone Reinvestment Allowance Reserve Account)					
4.	**Amounts of eligible profits debited to the profit and loss account and credited to the Special Economic Zone Reinvestment Allowance Reserve Account:**		Tax year		Amount
	(i)	During the current tax year			
	(ii)	During the tax year, immediately preceding the tax year mentioned at (i)			
	(iii)	During the tax year, immediately preceding the tax year mentioned at (ii)			
	(iv)	During the tax year immediately preceding the tax year mentioned at (iii)			
	(v)	Total [(i)+(ii)+(iii)+(iv)]			
5.	**Amounts withdrawn from the Special Economic Zone Reinvestment Allowance Reserve Account:**		Tax year	Used for eligible purposes	Not used for eligible purposes
	(i)	During the current tax year			
	(ii)	During the tax year, immediately preceding the tax year mentioned at (i)			
	(iii)	During the tax year, immediately preceding the tax year mentioned at (ii)			
	(iv)	During the tax year, immediately preceding the tax year mentioned at (iii)			
	(v)	Total amounts withdrawn (i)+(ii)+(iii)+(iv)]			
6.	**Net amount outstanding the Special Economic Zone Reinvestment Allowance Reserve Account on the last day of the current tax year** [4(v)–5(v)]				

Part C (Details of new plant/machinery purchased)							
7.	Details of new plant/machinery purchased out of amounts withdrawn from Special Economic Zone Reinvestment Allowance Reserve Account						
	Sl.No	**Details of new plant/ machinery**	**Make and model number**	**Name of the supplier**	**Address of the supplier**	**Date of acquisition**	**Date on which it was first put to use**
				refer Note 1	*refer Note 2*	*dd/mm/yyyy*	*dd/mm/yyyy*
				refer Note 1	*refer Note 2*	*dd/mm/yyyy*	*dd/mm/yyyy*
				refer Note 1	*refer Note 2*	*dd/mm/yyyy*	*dd/mm/yyyy*

Verification

I_____(name) holding PAN_____, being proprietor/partner/director verify that the undertaking mentioned above during the tax year, acquired the new plant/ machinery, as mentioned above for which the purchase price has been paid by making withdrawal from the Special Economic Zone Reinvestment Allowance Reserve Account maintained by the assessee.

Date: ……. Signature

Place

Name

Designation

Note:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   i. Country/Region,
   ii. Flat/Door/Building,
   iii. Road/Street/ Block/Sector,
   iv. PIN/ZIP Code,
   v. Post Office,
   vi. Area/locality,
   vii. District,
   viii. State

3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 34

Report for deduction in respect of additional employee cost under section 146 of the Act			
Part - A (Basic Information)			
1.	**Details of the assessee**		
	(i)	**Name**	*(refer Note 1)*
	(ii)	**Address**	*(refer Note 2)*
	(iii)	**PAN**	
	(iv)	**Nature of Business**	
2.	**Tax Year**		
Part- B (Deduction Details)			
3.	**New Business**		
	(i)	**Amount of the emoluments paid/payable during the said tax year.**	*(refer Note 3)*
	(ii)	**30% of emoluments eligible as deduction under section 146. [30% of (i)]**	
4.	**Additional employee cost for existing Business** *(refer Note 3)*		
	(i)	**Number of employees as on the last day of the immediately preceding tax year:**	
	(ii)	**Number of employees employed during the tax year:**	
	(iii)	**Number of additional employees, the emoluments of whom is eligible for deduction under section 146:** *(refer Note 3)*	
		(a) Employed during the tax year	
		(b) Employed during the immediately preceding tax year	
	(iv)	**Total amount of emoluments paid or payable to additional employees entitled for deduction under section 146 in respect of:** *(refer Note 3)*	
		(a) Additional employees referred to in (iii)(a)	
		(b) Additional employees referred to in (iii)(b)	
		(c) Total [(iv)(a) + (iv)(b)]	
	(v)	**The amount of deduction eligible under section 146 in respect of payments for the emoluments paid or payable to the additional employee in respect of:** *(refer Note 3)*	
		(a) the tax year [30% of the amount computed in (iv)(c)]	
		(b) the immediately preceding year to the tax year	
		(c) the year prior to the immediately preceding tax year	
	(vi)	**The amount of deduction eligible u/s 146 [(v)(a) + (v)(b) + (v)(c)]**	

VERIFICATION

I_____(name), holding PAN_____, have examined the accounts and records of the said

assessee for the said tax year and certify that the eligible deduction under section 146 as worked out above is as per Row 3(ii) or 4(vi).

Date:
Place:

Signature
Name of the Accountant:
Designation:
Membership Number:
UDIN details, if any:
Name of proprietorship/Firm:
Firm registration Number:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
    i. Country/Region,
    ii. Flat/Door/Building,
    iii. Road/Street/ Block/Sector,
    iv. PIN/ZIP Code,
    v. Post Office,
    vi. Area/locality,
    vii. District,
    viii. State
3. For definition of "additional employee cost", "additional employee" & "emoluments", refer to sections 146(5)(a), 146(5)(b) and 146(5)(c) respectively of the Act.

4. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 35

Report for deduction in respect of income of Offshore Banking Units and Units of International Financial Services Centre under section 147(4)(a) of the Act			
Part - A (Basic Information)			
1.	**Details of the assessee**		
	(i)	**Name**	*(refer Note 1)*
	(ii)	**Address**	*(refer Note 2)*
	(iii)	**PAN**	
2.	**Tax Year**		
Part - B			
3.	**Details of the Unit**		
	(i)	**Nature of the Unit** *(select one)*	i.Offshore Banking Unit in any Special Economic Zone, or ii.the Unit of an International Financial Services Centre, owned by the assessee
	(ii)	Name	*(refer Note 1)*
	(iii)	Address	*(refer Note 2)*
	(iv)	Copy of the permission(s) obtained under section 23(1)(a) of the Banking Regulation Act, 1949 (10 of 1949) or the International Financial Services Centres Authority Act, 2019 (50 of 2019)	UPLOAD
	(v)	Date of commencement of operation of the unit?	
	(vi)	If commencement is after 01.04.2026, then is the unit formed by splitting up or reconstruction or reorganisation or transfer of a business already in existence in India?	(1) Yes (2) No Choose one
4.	**First tax year of claim of deduction under section 147(1) or 147(2) by the assessee**		*yyyy-yy*
5.	**Gross income of the unit referred to in section 147(3)** *(In case of the Unit being an IFSC Insurance Office undertaking insurance business, the "gross income" will mean to be the profit and gains calculated as per the provisions of section 55 and Schedule XIV of the Income-Tax Act)*		
6.	**Out of 5 above, gross income which is not received in convertible foreign exchange (in Rs.)**		
7.	**Gross eligible income (in Rs.) (5 – 6)**		
8.	**Expenses attributable to the gross eligible income (item 7) (in Rs.)** *(In case of the Unit being an IFSC Insurance Office undertaking insurance business, where the profit and gains are calculated as per the provisions of section 55 and Schedule XIV of the Income-Tax Act, this field may be submitted as Nil)*		

9.	**Income eligible for deduction under section 147 (7 -8) (in Rs.)]**	

VERIFICATION

I_____(name), holding PAN_____, have examined the account and records of the units mentioned in Row 3 for the said tax year and certify that the eligible deduction is as per Row 9.

Date:

Place:

Signature

Name of the Accountant:

Designation:

Membership Number:

UDIN details, if any:

Name of proprietorship/Firm:

Firm registration Number:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   - i. Country/Region,
   - ii. Flat/Door/Building,
   - iii. Road/Street/ Block/Sector,
   - iv. PIN/ZIP Code,
   - v. Post Office,
   - vi. Area/locality,
   - vii. District,
   - viii. State

3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 36

Certificate under section 151(5) of the Act for Authors of certain books in receipt of Royalty Income					
Part – A (Basic Information)					
1.	**Details of the Author**				
	(i)	**Name**	*(refer Note 1)*		
	(ii)	**Address**	*(refer Note 2)*		
	(iii)	**PAN**			
2.	**Tax Year**		YYYY-YY		
Part - B					
3.	**A. Details of the book:**				
	(i)	**Title of the Book**			
	(ii)	**Language**			
	(iii)	**Type** *(select one)*	i. Scientific ii. Literary iii. Artistic		
	(iv)	**Whether the book is in the nature of a brochure, commentary, guide, diary, journal, magazine, text- book for schools, tracts** *(select one)*	i. Yes ii. No		
	(v)	**International Standard Book Number**			
	B. REPEAT AS Required				
4.	**Details of the person paying royalty**				
	(i)	**Name**	*(refer Note 1)*		
	(i)	**Address**	*(refer Note 2)*		
	(iii)	**PAN, as applicable**			
5.	**Details of books sold during the tax year ending on 31st March**		**Number**	**Value**	
	(i)	**In India**			
	(i)	**Outside India**			
6.	**Amount receivable *(In Rs)***		*Lump sum*	*Not being in lumpsum*	
7.	**Payment received**				
	(i)	**In Indian rupees**			
	(ii)	**In foreign currency (value in Indian rupees)**	Sl.No	*Amount actually paid*	*Date of payment*	*Mode of payment*
	(iii)	**Total Payment received [5 (i)+(ii)]**				
8.	**Amount brought into India in convertible foreign exchange:**					
	(i)	**within a period of six months from the end of the tax year**				

	(ii)	**within such further period as allowed by the Competent authority**	**Name of the Competent authority**	**Further period allowed till (*dd/mm/yyyy*)**	**Amount**
9.	**Amount of Deduction claimed**				

Declaration

I_____(name), holding PAN_____ do hereby affirm that the information above is true to the best of my knowledge and belief and the deduction claimed is respect of the aforementioned royalty is in accordance with section 151 of the Act.

Date:

Signature of the assessee
Name

Place:

Certificate

This is to certify that the details of the royalty paid to the author as mentioned in Row 3 to 7 above are true to the best of my knowledge and belief.

Signature of the Publisher

Date:
Place:

Name:
Designation:
Address:
PAN of the Publishing House

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   i. Country/Region,
   ii. Flat/Door/Building,
   iii. Road/Street/ Block/Sector,
   iv. PIN/ZIP Code,
   v. Post Office,
   vi. Area/locality,
   vii. District,
   viii. State
3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 37

Certificate under section 152(5) of the Act for Patentees in receipt of royalty income			
Part – A (Basic Information)			
1.	**Details of the Patentee**		
	(i)	**Name**	*(refer Note 1)*
	(ii)	**Address**	*(refer Note 2)*
	(iii)	**PAN**	
2.	**Tax year**		
Part - B			
3.	**Details of Patent**		
	(i)	**Registration Number**	
	(ii)	**Date of registration**	*dd/mm/yyyy*
	(iii)	**Title**	
	(iv)	**Location of the patent office where the patent register is maintained**	
	(v)	**Whether the patent is in the nature of patent of addition** *(select one)*	1. Yes 2. No
	(vi)	**If answer to (v) above is "Yes" then:**	
		(a) Title of original patent	
		(b) Registration of original patent	
4.	**Details of the Patentee**		
	(i)	**Whether the patentee is the true and first inventor of the invention** *(select one)*	1. Yes 2. No
	(ii)	**Date on which the name of patentee was entered on the patent register**	*dd/mm/yyyy*
	(iii)	**Whether the name of the patentee was revoked or excluded from the patent register in respect of patent mentioned at Row 3.** *(select one)*	1. Yes 2. No
	(iv)	**If reply to (iii ii) is yes, the date from which such revocation or exclusion took place**	*dd/mm/yyyy*
5.	**(i)**	**Whether compulsory license has been issued by the Controller in respect of the patent mentioned at** Row **3**	*1.* Yes *2.* No
	(ii)	**If yes, royalty income settled in terms of any compulsory license**	
6.	**Details of the person paying royalty income from patent**		
	(i)	**Name**	*(refer Note 1)*

	(ii)	**Address**	*(refer Note 2)*			
	(iii)	**PAN, as applicable**				
7.	**Details of Royalty agreement**					
	(i)	**Nature of Royalty** *(select one)*	(a) transfer of all or any rights (including the granting of a licence) in respect of the patent (b) imparting of any information concerning the working of, or the use of, the patent (c) use of the patent (d) rendering of any services in connection with the activities referred to in sub-clauses *(a) to (c)* (e) consideration for sale of products manufactured with the use of patented process or the patented article for commercial use			
	(ii)	**Period for which the agreement is applicable**	*dd/mm/yyyy* to *dd/mm/yyyy*			
	(iii)	**Amount of royalty income payable for the tax year (in Indian rupees)**				
8	**Details of payment for royalty received**					
	(i)	**In Indian rupees**				
	(ii)	**In foreign currency (value in Indian rupees)**	*Total amount payable during the year*	*Amount actually paid*	*Date of payment*	*Mode of payment*
	(iii)	**Total Payment [(i) + (ii)]**				
9.	**Amount brought into India in convertible foreign exchange**					
	(i)	**within a period of six months from the end of the tax year**				
	(ii)	**within such further period as allowed by the Competent authority**	**Name of the Competent authority**	**Further period allowed till (*dd/mm/yyyy*)**	**Amount**	
10.	**Amount of Deduction claimed**					

<<TO BE FILLED BY THE ASSESSEE>>

Declaration

I_____(name), holding PAN_____, hereby affirm that the details declared above are true to the best of my knowledge and belief and the income declared therein is respect of the aforementioned patent is entitled for deduction under section 152 of the Act.

Signature of the assessee
Name:

Date :

Place :

Part -C *<<TO BE FILLED BY THE PRESCRIBED AUTHORITY>>*

CERTIFICATION

Certified that details at Row 3 & 4 and 5 in respect of the patentee at Row 1 above are correct as per the

register of patents maintained by this office.

Signature of the Controller of Patents

Date:

Place:

Name:

Designation:

Address:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
    i. Country/Region,
    ii. Flat/Door/Building,
    iii. Road/Street/ Block/Sector,
    iv. PIN/ZIP Code,
    v. Post Office,
    vi. Area/locality,
    vii. District,
    viii. State
3. For definition of "author", "book" & "lump sum", refer to Clauses 151(8)(a), 151(8)(b), 151(8)(d) respectively of the Act.
4. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 38

Certificate of foreign inward remittance			
PART-A			
1.	**Details of the beneficiary**		
	(i)	**Name**	*(refer Note 1)*
	(ii)	**Address**	*(refer Note 2)*
	(iii)	**PAN**	
2.	**Tax year**		
PART-B			
3.	**Certificate Number**		
4.	**Details of Bank account of the Beneficiary**		
	(i)	**Account number**	
	(ii)	**Name of the Bank**	*(refer Note 1)*
5.	**Details of the Remitter**		
	(i)	**Name**	*(refer Note 1)*
	(ii)	**Address**	*(refer Note 2)*
6.	**Details of the Remitting Bank**		
	(i)	**Name**	*(refer Note 1)*
	(ii)	**Address**	*(refer Note 2)*
7.	**Mode of Remittance**		
8.	**Transaction ID** ***(or Demand Draft/ Telegraphic Transfer/ Money transfer No)***		
9.	**Transaction Date**		*dd/mm/yyyy*
10.	**Foreign Currency Amount**		
11.	**Rupee Equivalent**		
12.	**Exchange Rate applied**		
13.	**Purpose of Remittance** ***(as stated by remitter /beneficiary)***		

Certificate by the Beneficiary Bank

It is certified that the payment above has been received in convertible foreign exchange and not under any special trade or payments agreement, and that the reimbursement is obtained in a manner approved by Reserve Bank of India.

Signature of the Bank Manager

Date:
Place:

Name:
Designation:
Address:

Certificate by the assessee

I_____(name), holding PAN_____, hereby certify that the above particulars contained in the certificate are true and correct to the best of my knowledge and belief and nothing has been concealed

therein.

Signature of the assessee
Name:

Date:
Place:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
    i. Country/Region,
    ii. Flat/Door/Building,
    iii. Road/Street/ Block/Sector,
    iv. PIN/ZIP Code,
    v. Post Office,
    vi. Area/locality,
    vii. District,
    viii. State

3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 39

Form for claiming relief under section 157(1) of the Act in case of receipt of additional salary, or gratuity or Retrenchment Compensation or commutation of pension

<table>
<tr><td colspan="10">PART- A
BASIC DETAILS</td></tr>
<tr><td rowspan="7">1.</td><td colspan="9">Details of the assessee</td></tr>
<tr><td>(i)</td><td colspan="2">Name</td><td colspan="6">(refer Note 1)</td></tr>
<tr><td>(ii)</td><td colspan="2">Address</td><td colspan="6">(refer Note 2)</td></tr>
<tr><td>(iii)</td><td colspan="2">PAN</td><td colspan="6"></td></tr>
<tr><td>(iv)</td><td colspan="2">Residential Status</td><td colspan="6"></td></tr>
<tr><td>(v)</td><td colspan="2">Email ID</td><td colspan="6"></td></tr>
<tr><td>(vi)</td><td colspan="2">Phone Number</td><td colspan="6"></td></tr>
<tr><td>2.</td><td colspan="3">Tax Year (relevant tax year as in rule 073)</td><td colspan="6"></td></tr>
<tr><td colspan="10">PART-B</td></tr>
<tr><td rowspan="11">3.</td><td colspan="9">Relief admissible in case of receipt of additional salary (arrears or advance) or additional family pension</td></tr>
<tr><td>(i)</td><td colspan="8">Attribution of the additional salary or family pension to the Tax Year to which it pertains</td></tr>
<tr><td></td><td>Sl. No.</td><td>Tax Year(s) to which the additional salary or family pension relates</td><td>Amount of additional salary, etc., relating to the Tax Year</td><td>Total Income of the Tax Year</td><td>Tax payable on Total Income</td><td>Enhanced Total Income of the Tax Year (B+C)</td><td>Tax payable on Enhanced Total Income</td><td>Tax chargeable on additional salary, etc., if it was received in the Tax Year to which it relates (F-D)</td></tr>
<tr><td></td><td></td><td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>F</td><td>G</td></tr>
<tr><td></td><td>(a)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td>(b)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td>(c)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td>(d)</td><td>(Repeat if required)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td>TOTAL</td><td></td><td colspan="4">TOTAL</td><td></td></tr>
<tr><td>(ii)</td><td colspan="3">Total Income of the relevant Tax Year</td><td colspan="6"></td></tr>
</table>

s

	(iii)	Tax payable on Total Income	
	(iv)	Reduced Total Income of the relevant Tax Year *[3(ii)-Total of Column B of 3(i)]*	
	(v)	Tax payable on Reduced Total Income of the relevant Tax Year	
	(vi)	Tax on the additional salary, etc., in the relevant Tax Year (i.e. in year of receipt) *[3(iii)- 3(v)]*	
	(vii)	*Is the tax on additional salary in 3(vi) greater than the Total of Column G of 3(i);*	**1. Yes** **2. No**
	(viii)	Relief admissible only when 3(vii) is Yes. Relief = *3(vi) - Total of Column G of 3(i)*	

4.	**Relief admissible in case of receipt of Gratuity (past services <15 Years)**						
	(i)	Gratuity received during the relevant Tax Year (*hereinafter referred as Y1 for Row No 4*)					
	(ii)	Calculation of Average rate of tax for Y2 and Y3					
			Tax Year	Total Income	Enchanced Total Income ***[B+ ½ of 4(i)]***	Tax Payable on Enchanced Total Income	Average rate of tax on Enhanced Total Income **(D/C)**
			A	**B**	**C**	**D**	**E**
		Y2 *(Tax Year immediately preceding Y1)*					
		Y3*(Tax Year immediately preceding Y2)*					
		Total					
	(iii)	Average of Average Rate of Tax of Y2 and Y3 ***[RA = ½ of Total of column E of 4(ii))]***					
	(iv)	Total Income of the relevant Tax Year (Y1)					
	(v)	Tax payable on Total Income of Y1					
	(vi)	Average rate of tax on Total Income of Y1 ***[R1** = 4(v) ÷ 4(iv)]*					
	(vii)	Is **R1** more than ***RA*** *[4(vi) > 4(iii)]*					1. Yes **2.** No
	(viii)	Relief admissible only when 4(vii) is Yes. *[Relief = 4(i)*(R1-RA)]*					
5.	**Relief admissible in cases of receipt of Gratuity (past services >= 15 Years)**						
	(i)	Amount of Gratuity received during the relevant Tax Year *(hereinafter*					

s

		referred as Y1 for Row No. 5)					
	(ii)	Calculation of Average rate of tax for Y2 , Y3 and Y4					
			Tax Year	Total Income	Enchanced Total Income *[B+1/3rd of 5(i)]*	Tax Payable on Enchanced Total Income	Average rate of tax on Enhanced Total Income **(D/C)**
			A	***B***	***C***	***D***	***E***
		Y2 *(Tax Year immediately preceding Y1)*					
		Y3 *(Tax Year immediately preceding Y2)*					
		Y4 *(Tax Year immediately preceding Y3)*					
		TOTAL					
	(iii)	Average of average rates of tax on Enhanced Total Incomes of Y2, Y3, and Y4 [***RA*** *=1/3rd of Total of column E of 5(ii)]*					
	(iv)	Total Income of the relevant Tax Year (Y1)					
	(v)	Tax payable on Total Income of Y1					
	(vi)	Average rate of tax on Total Income of Y1. [**R1**= 5(v) ÷ 5(iv)]					
	(vii)	Is **R1** more than ***RA*** *[5(vi) > 5(iii)]*	1. Yes 2. No				
	(viii)	Relief admissible only when 5(vii) is Yes. *[Relief = 5(i)*(R1- **RA**)]*					
6.	**Relief admissible in cases of receipt of Retrenchment Compensation**						
	(i)	Amount of retrenchment compensation received during the relevant Tax Year (*hereinafter referred as Y1 for Row No. 6)*					
	(ii)	Calculation of Average rate of tax for Y2 , Y3 and Y4					
			Tax Year	Total Income	Enchanced Total Income *[B+1/3rd of 6(i)]*	Tax Payable on Enchanced Total Income	Average rate of tax on Enhanced Total Income (D/C)
			A	***B***	***C***	***D***	***E***

s

		Y2 *(Tax Year immediately preceding Y1)*					
		Y3 *(Tax Year immediately preceding Y2)*					
		Y4 *(Tax Year immediately preceding Y3)*					
		TOTAL					
	(iii)	Average of average rates of tax on Enhanced Total Incomes of Y2, Y3, and Y4 [***RA*** *=1/3rd of Total of column E of 6(ii)]*					
	(iv)	Total Income of the relevant Tax Year (Y1)					
	(v)	Tax payable on Total Income of Y1					
	(vi)	Average rate of tax on Total Income of Y1. [***R1****= 6(v) ÷ 6(iv)]*					
	(vii)	Is **R1** more than ***RA*** *[6(vi) >6(iii)]*	**1. Yes** **2. No**				
	(viii)	Relief admissible only when 6(vii) is Yes. *[Relief = 6(i)*(R1- **RA**)]*					
7.	**Relief admissible in cases of receipt of commutation of pension**						
	(i)	Amount of commutation of pension received during the relevant Tax Year *(hereinafter referred as Y1 for Row No. 7)*					
	(ii)	Calculation of Average rate of tax for Y2 , Y3 and Y4					
			Tax Year	*Total Income*	*Enchanced Total Income [B+1/3rd of 7(i)]*	*Tax Payable on Enchanced Total Income*	*Average rate of tax on Enhanced Total Income (D/C)*
			A	***B***	***C***	***D***	***E***
		Y2 *(Tax Year immediately preceding Y1)*					
		Y3 *(Tax Year immediately preceding Y2)*					
		Y4 *(Tax Year*					

s

		immediately preceding Y3)					
		TOTAL					
	(iii)	Average of average rates of tax on Enhanced Total Incomes of Y2, Y3, and Y4 [***RA*** *=1/3rd of Total of column E of 7(ii)]*					
	(iv)	Total Income of the relevant Tax Year (Y1)					
	(v)	Tax payable on Total Income of Y1					
	(vi)	Average rate of tax on Total Income of Y1. [***R1****= 7(v) ÷ 7(iv)]*					
	(vii)	Is **R1** more than ***RA*** *[7(vi) > 7(iii)]*	1. Yes 2. No				
	(viii)	Relief admissible only when 67vii) is Yes. *[Relief = 7(i)*(R1- **RA**)]*					
8.	**Amount of receipt for which relief is claimed and relief admissible under section 157(1):**						
	Sr. No.	Nature of receipt	Amount of receipt				Relief admissible
			(A)				**(B)**
	(i)	Additional salary or family pension	*[Total of Column B of 3(i)]*				*[From 3(viii)]*
	(ii)	Gratuity (for past services < 15 Years)	*[From 4(i)]*				*[From 4(viii)]*
	(iii)	Gratuity (for past services >=15 years)	*[From 5(i)]*				*[From 5(viii)]*
	(iv)	Retrenchment compensation	*[From 6(i)]*				*[From 6(viii)]*
	(v)	Commutation of pension	*[From 7(i)]*				*[From 7(viii)]*
	(vi)	Any other receipt					
	(vii)	**TOTAL** [Sum of 8(i) to 8(vi)]					
9.	**Total relief admissible during the relevant tax year** *[Column B of 8(vii)]*						

VERIFICATION

I,……(name), holding PAN, ……., do hereby affirm that the information given above is correct and complete to the best of my knowledge and belief and is in accordance with the provisions of the Act.

Place…… Name:

Date…….. Signature:

Note:-

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in

s

full.

2. The address shall contain
    i. Country/Region,
    ii. Flat/Door/Building,
    iii. Road/Street/ Block/Sector,
    iv. PIN/ZIP Code,
    v. Post Office,
    vi. Area/locality,
    vii. District,
    viii. State
3. The amount of relief admissible, against each type of receipt, is to be calculated as per the manner given in the corresponding entry of the Table in sub-rule (1) of rule 73. In case of any other receipt, the amount of relief admissible is to be calculated as per sub-rule (2).
4. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 40

Exercise of option for relief from taxation in income from retirement benefit account maintained in a notified country under section 158 of the Act

PART-A				
1	**Details of the specified person**			
	(i)	**Name**	*(refer Note 1)*	
	(ii)	**Address**	*(refer Note 2)*	
	(iii)	**PAN**		
	(iv)	**Email ID**		
	(v)	**Contact Number**	Country Code	
2.	**Tax year in respect of which option is being exercised**		*yyyy-yy*	
PART-B				
3.	**Details of all the specified accounts maintained by the specified person**			
	A.	**Details of Specified Account**		
	(i)	**Account number**		
	(ii)	**Name of Retirement Fund**		
	(iii)	**Name of notified Country** *(select one)*	1. Canada 2. US 3. UK 4. Other, please specify	
	(iv)	**Balance as on last day of the financial year prior to the tax year for which this form is being filled**		
	(v)	**Date on which account opened**	*dd/mm/yyyy*	
	(vi)	**Specify how the income from specified account is taxable in the notified country** *(select one)*	a. Accrual basis b. Receipt basis c. Any other basis, specify	
	(vii)	**Specify the tax year in which the income from specified account is eligible to be withdrawn**	*yyyy-yy*	
	(viii)	**Nature of Income** *(select one or more)*	a. Salary b. Interest c. Dividend d. Others, specify	
	(ix)	**Amount of income from the specified account which has already been included in the income of any earlier tax year during which such income accrued as referred to in rule 074(2)(a)**		

	(x)	**Specify the tax year or years in which amount referred to in 3(i*x*) has been included**	*Tax year*	*Amount of income*	*Whether ITR filed*	*Acknowledgement Number*
			yyyy-yy		*Yes* *No*	
			yyyy-yy		*Yes* *No*	
	(xi)	**Amount of Income from the specified account which was not taxable in India due to reasons referred in rule 074(2)(b)**				
	(xii)	**Specify the tax year or years in which amount referred to in Sl.No. (*xi*) is exempt on account of the specified person being "non-resident" or "not ordinarily resident"**	*Sl.No*	*Tax year*	*Amount of income*	
			(a)	*yyyy-yy*		
			(b)	*yyyy-yy*		
	B.	**Repeat if required**				
4.	**Details of option being exercised —**					
	The income accrued in specified accounts as specified in Row 3 above, shall be included in the total income for the tax year in which income from the said specified account has been taxed or taxable in the notified country at the time of withdrawal or redemption *(select one)*		1. Yes 2. No			
5.	**Other details to be provided as separate enclosure:**		*Attach as per Note 4*			

Declaration

I_____(name) holding PAN_____ hereby declare that I have exercised the option for all the specified accounts mentioned in Row 3 above. I understand that the said option, once exercised for any tax year, cannot be withdrawn for this tax year or any subsequent year. I do hereby declare that the information given above is correct and complete to the best of my knowledge and belief and is in accordance with the provisions of the Act.

Place:

Date:

Signature

Name

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
    i. Country/Region,
    ii. Flat/Door/Building,
    iii. Road/Street/ Block/Sector,
    iv. PIN/ZIP Code,
    v. Post Office,
    vi. Area/locality,
    vii. District,
    viii. State
3. Option once exercised in respect of a tax year, as specified in Sr. No. 3, shall be applicable to all subsequent years, under rule 21AAA(6).
4. The following details shall be provided as annexures, namely:-

Annexure	Particulars
A-1	A copy of statement of the specified account having following details- i. the account number of all the specified accounts; ii. the notified country in which such account has been opened; and iii. the balance in the specified account as on last date of the financial year prior to the tax year for which this Form 10-EE FN 040 is submitted.
A-2	Documentary evidence to show how the income from specified account has been taxed or is taxable in the notified country. Relevant statutory provision of the notified country or any other relevant document may be attached.
A-3	The computation of income for all the tax years [as per Sr. No. 3(ix)] in which the income from specified account has already been included in the total income. The computation has to be reconciled with the return of income for the said tax years. A reconciliation statement of the computation of income [as per Sr. No. 3(ix)] has to be furnished along with the Form.]

5. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 41
Information to be provided under section 159(8)

Part A: Particulars of the Applicant			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Communication Address in India:	*(refer Note 3)*	
4.	Permanent Account Number (PAN) (if available):		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number
Part B: Residential Information			
7.	Tax Year:		
8.	Status:	*(refer Note 4)*	
9.	Country of residence (in the case of an individual) or Country/Region of incorporation/ registration (in the case of others):	*(refer Note 5)*	
10.	Tax Identification Number (TIN) in country/region of residence:	*(refer Note 6)*	
11.	Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:		
12.	Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:		
13.	Copy of the certificate referred to in section 159(8):	*Upload the copy as Annexure*	

Declaration
I _____ (Name of assessee) with _____ (PAN/Unique identification number) have obtained a certificate referred to in section 159(8) from the Government of _____ (name of country or region outside India) which is provided as per Part B (Sl. No. 13).

Verification
I _____ hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this form.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include the first name, middle name and last name, in the case of an individuals and full name of the entity for other cases.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office,

town/city/district, state, country/region and pin code/zip code.

3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

5. Where the region is a specified territory, the same may be mentioned.
6. Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident.
7. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 42
Application for Certificate of residence for the purposes of an agreement under section 159(1) and 159(2)

<table>
<tr><th colspan="6">Part A: Particulars of the Applicant</th></tr>
<tr><td>1.</td><td colspan="3">Name:</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="3">Address:</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="3">Communication Address in India:</td><td colspan="2">(refer Note 3)</td></tr>
<tr><td>4.</td><td colspan="3">Permanent Account Number (PAN):</td><td colspan="2"></td></tr>
<tr><td>5.</td><td colspan="3">E-mail Id:</td><td colspan="2"></td></tr>
<tr><td rowspan="2">6.</td><td colspan="3" rowspan="2">Contact Number:</td><td>Country Code</td><td>Number</td></tr>
<tr><td>(drop down)</td><td></td></tr>
<tr><th colspan="6">Part B: Details for Tax Residency Certificate (TRC)</th></tr>
<tr><td>7.</td><td colspan="3">Status:</td><td colspan="2">(refer Note 4)</td></tr>
<tr><td>8.</td><td colspan="3">Nationality (in case of individuals):</td><td colspan="2"></td></tr>
<tr><td>9.</td><td colspan="3">Country/Region of incorporation/ registration (in case of others):</td><td colspan="2">(refer Note 5)</td></tr>
<tr><td rowspan="4">10.</td><td colspan="5">Address of the applicant during the period for which Tax Residency Certificate (TRC) is desired (refer Note 2):</td></tr>
<tr><td>Sl. No.</td><td>Address</td><td>Period of Stay (From _____ to _____)</td><td colspan="2">Number of days</td></tr>
<tr><td>1.</td><td></td><td></td><td colspan="2"></td></tr>
<tr><td>2.</td><td colspan="4">Repeat, if required</td></tr>
<tr><td>11.</td><td colspan="3">Basis on which the status of being resident in India is claimed:</td><td colspan="2"></td></tr>
<tr><td>12.</td><td colspan="3">Period for which the residence certificate is applicable:</td><td colspan="2"></td></tr>
<tr><td>13.</td><td colspan="3">Purpose of obtaining TRC (must be specified):</td><td colspan="2"></td></tr>
<tr><td>14.</td><td colspan="3">Other details to be provided as separate enclosure:</td><td colspan="2">(Attach as per Note 6)</td></tr>
</table>

Verification
I _____ hereby affirm that the information provided above is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this form in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this form.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include the first name, middle name and last name, in the case of an individuals and full name of the entity for other cases.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.

4. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

5. Where the region is a specified territory, the same may be mentioned.

6. With respect to Part B (Sl. No. 14), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Passport copies
A-2	Documents of incorporation/ registration
A-3	Proof of stay in India
A-4	Any other relevant information

7. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 43
Certificate of residence for the purposes of section 159

Part A: Particulars of the Applicant			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Communication Address in India:	*(refer Note 3)*	
4.	Permanent Account Number (PAN):		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number
		(drop down)	

Certification
It is hereby certified that the above-mentioned person is a resident of India for the purposes of Income-tax Act, 2025. This certificate is valid for the period _____ to _____.

Place: Signature:
Date: Name of the Assessing Officer:
Designation:

Notes:

1. The name shall include the first name, middle name and last name, in the case of an individuals and full name of the entity in other cases.
2. The address shall be the address during the period of Tax Residency Certificate and shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 44

Statement of income from a country or region outside India and Foreign Tax Credit

Part A: Particulars of the Person			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number
6.	Tax Year:		

Part B: Other Information															
Details of income from a country or region outside India which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed:															
Sl. No.	Name of the country/ region *(see Note 4)*	Taxpayer Identification Number (TIN) *(see Note 5)*	Source of income	Income from outside India (*refer Note 6*)	Income-tax paid outside India		Tax payable on such income under the Income-tax Act, 2025 *(refer Note 8)*	Details of foreign tax credit under section 159			Amount of foreign tax credit under section 160	Whether amount in column (6) or (12) or any part thereof is under dispute? *(refer Note 13)*	If 'Yes' in column (13), amount of such disputed foreign tax credit *(refer Note 13)*	Total foreign tax credit [(15) = (11+12)]	Total foreign tax credit claimed [(16) = (14) - (15)]
					Amount	Rate		Article No. of Double Taxation Avoidance Agreements *(refer Note 9)*	Rate of tax as per Double Taxation Avoidance Agreements (*refer Note 10)*	Amount *(refer Note 11)*					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

			Salary												
			House property												
			Business or professional												
			Long term capital gain												
			Short term capital gain												
			Interest (refer Note 7)												
			Dividend (refer Note 7)												

			Royalty (refer Note 7)												
			Fees for technical services or fee for including services (refer Note 7)												
			Others (specify)												

Part C: Details regarding refund of foreign tax by foreign tax authority for which credit was already claimed in India

Whether carry backward of loss of current year or revision of Income Tax Return (ITR)/Income Tax Declaration (ITC) of any year(s) or any other reason has led to refund of foreign tax by foreign tax authority for which credit was already claimed in India in any tax year(s)?	Yes/ No

If reply to the above is Yes, please furnish these details:	Reason for refund of the foreign tax *(refer Note 13)*	Amount of the refund of the foreign tax	Amount of the foreign tax out of amount in column (2) for which credit was already claimed in India	Tax Year(s) in which credit of the amount mentioned in column (3) was claimed in India
	(1)	(2)	(3)	(4)

Declaration and verification
I, _____, hereby declare that the information provided above is true and correct to the best of my knowledge. I have not concealed any relevant fact. I confirm that the amount of Foreign Tax Credit claimed by__ (name of the taxpayer) for the tax year _____ is in accordance with the applicable Double Taxation Avoidance Agreement(s) and relevant provisions of the Income-tax Act, 2025 and Income-tax Rules,……...I am submitting this form in my capacity as _____ (Designation), holding PAN _____ and I am competent to submit this form. Digital signature: Date: Place:

Verification by an accountant
I _____holding PAN_____ have examined the books of account and other documents showing the particulars of income from a country or region outside India and evidence of Foreign Tax paid thereon by the _____ (name of the assessee) for the tax year _____. The amount of Foreign Tax Credit claimed by _____ (name of the assessee) for the tax year _____in Part B and/or the details furnished in Part C of this form are in accordance with the applicable Double Taxation Avoidance Agreement(s) and relevant provisions of the Income-tax Act, 2025 and Income-tax Rules……... I affirm that the above particulars are true and correct to the best of my/our knowledge and belief. Place: Signature: Date: Name of the accountant: Designation: Membership Number: UDIN, if any: Name of the Proprietorship/Firm: Firm Registration Number:

Notes:

1. The name shall include full name of the assessee.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Where the region is a specified territory the same is to be mentioned.
4. Drop down of countries/territories to be provided. The option to add multiple countries/territories with all the sources of income to be provided.
5. TIN of the assessee in the country mentioned in column (2) to be provided.
6. This amount is to be net income [(gross income) minus (direct expenses and pro-rata indirect expenses in connection with the gross income)] which is included in the total income offered/assessed to tax in India.
7. These incomes are to be only to the extent not being part of income from business or profession as per the applicable DTAA.
8. In column (8), tax payable on income reported in column (5) to be computed in accordance whether the assessee is paying tax under the normal provisions of the Income-tax Act, 2025 (please refer to rule 76(8) of the Income-tax Rules for the meaning of 'normal provisions') or under section 206 of the Income-tax Act, 2025, as the case may be.
9. For Article of DTAA in column (9), drop down of Article (including paragraph and sub-paragraph) of the applicable DTAA to be provided.
10. Please attach certificate or statement and proof of payment/deduction of foreign tax as referred to in rule 76(10)(b).
11. Drop down shall be provided wherever required.
12. Some of the information in the form would be pre-filled and auto populated to the extent possible.
13. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 45

Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed

Part A: Particulars of the Person				
1.	Name:			*(refer Note 1)*
2.	Address:			*(refer Note 2)*
3.	Permanent Account Number (PAN):			
4.	Relevant Tax Year:			
5.	Acknowledgement Number of Form No. 44			
6.	Date of settlement of dispute			*(refer note 4)*
7.	Details of the Intimation (see Note 3)	*Intimation Number*	*Acknowledgement Number of the Intimation*	*Foreign tax credit claimed*
		I-1		
		I-2		

Part B: Other Information															
Details of income from a country or specified territory outside India which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed:															
Sl. No.	Name of the country/ region	Taxpayer Identification Number (TIN)	Source of income	Income from outside India	Income-tax paid outside India		Tax payable on such income under the Income-tax Act, 2025	Details of foreign tax credit under section 159			Amount of foreign tax credit under section 160	Whether amount in column (6) or (12) or any part thereof is under dispute?	If 'Yes' in column (13), amount of such disputed foreign tax credit	Total foreign tax credit [(15) = (11+12)]	Total foreign tax credit claimed [(16) = (14) - (15)]
					Amount	Rate		Article No. of Double Taxation Avoidance Agreements	Rate of tax as per Double Taxation Avoidance Agreements	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
			Salary												

			House property												
			Business or professional												
			Long term capital gain												
			Short term capital gain												
			Interest												
			Dividend												
			Royalty)												
			Fees for technical services or fee for including services												
			Others												
Part C: Details of the Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed															

Total disputed foreign tax credit reported in Form No. 44 {total of amounts in column (14) of Form No. 44} [B] *(refer Note 6)*	
Total disputed foreign tax credit reported vide this Intimation I-1 (total of amounts in column (14) [B1] *(refer Note 6)*	
Total Foreign Tax Credit claimed vide this Intimation I-1 = [B] - [B1] *(refer Note 6)*	

Declaration and verification

I, _____, hereby declare that the information provided above is true and correct to the best of my knowledge. I have not concealed any relevant fact. I confirm that the amount of Foreign Tax Credit claimed by__ (name of the taxpayer) for the tax year _____ is in accordance with the applicable Double Taxation Avoidance Agreement(s) and relevant provisions of the Income-tax Act, 2025 and Income-tax Rules,……...I am submitting this form in my capacity as _____ (Designation), holding PAN _____ and I am competent to submit this form.

Signature:

Date:

Place: Name:

Verification by an accountant

I _____holding PAN_____ have examined the books of account and other documents showing the particulars of income from a country or specified territory outside India and evidence of Foreign Tax paid thereon by the _____ (name of the assessee) for the tax year _____ and evidence of settlement of dispute thereof in terms of the section 288(1)[Table.Sr.No.7]. The amount of Foreign Tax Credit claimed by _____ (name of the assessee) for the tax year _____in Part B and/or the details furnished in Part C of this form are in accordance with the applicable Double Taxation Avoidance Agreement(s) and relevant provisions of the Income-tax Act, 2025 and Income-tax Rules……...

I affirm that the above particulars are true and correct to the best of my/our knowledge and belief.

Place:	Signature:
Date:	Name of the accountant:
	Designation:
	Membership Number:
	UDIN, if any:
	Name of the Proprietorship/Firm:
	Firm Registration Number:

Notes:

1. The name shall include full name of the assessee.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Data field shall be auto populated from Form No. 44 and certain data field may be made editable.
4. Drop down of DD/MM/YYYY to be provided with the option to enter multiple dates because multiples disputes may be settled on different dates within a month. However, as per rule 76(6) of the Income-tax Rules, this form/Intimation has to be filed by the assessee within six months from the end of the month in which the dispute is finally settled.
5. Multiple Intimations could be filed for the same tax year in accordance with Sr. No. 7 of the table in Section 288(1) of the Income-tax Act, 2025 and rule 76(6) of the Income-tax Rules.
6. If any subsequent Intimation I-2, I-3 and so on are furnished by the assessee, "Total disputed foreign tax credit reported vide this Intimation…" to be designated as B2, B3 respectively and so on. Also, for such subsequent Intimations, "Total disputed foreign tax credit reported in Form No. 44" to be replaced by "Total disputed foreign tax credit reported in the last Intimation (I-1, I-2….., as the case may be)" and designated as B1, B2……, as the case may be, and "Total foreign tax credit claimed vide this Intimation……" to be computed as [B1-B2], [B2-B3] and so on for such subsequent Intimations I-2, I-3 and so on.
7. Please attach evidence of settlement of dispute and evidence of payment of tax being claimed vide this Intimation in terms of Sl. No. 7 of the table in section 288(1) of the Income-tax Act, 2025.
8. Some of the information in the form would be pre-filled and auto populated to the extent possible.
9. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 46

Exercise of option for determination of arm's length price (ALP) under section 166(9)

Part A: Particulars of the Person			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number

Part B: Other Information		
6.	Tax year (TY) for which reference has been made under section 166(1) by the Assessing Officer:	
7.	Details of Return of income (ITR) and Form No. 48:	

Sl. No.	Tax Year (TY) and second tax year (TY+1)	Date of furnishing of ITR	Acknowledgment Number of the ITR	Date of furnishing of Form No. 48	Acknowledgment Number of the Form No. 48
1.	TY				
2.	TY + 1				

8.	Date of furnishing the accountant certificate in Form No. 47:	
9.	Details of the transactions for which determination of ALP is to be carried out as per section 166(9):	

Sl. No.	Name of the Associated Enterprise (AE)	AE's Taxpayer Identification Number or its equivalent in the country/region of location	Address	Nature of transaction	TY			TY + 1			TY + 2		
					Total amount paid/ received or payable/ receivable in the transaction		Method used to determine ALP	Total amount paid/ received or payable/ receivable in the transaction		Method used to determine ALP	Total amount paid/ received or payable/ receivable in the transaction		Method used to determine ALP
					As per books of account	As per ALP determined		As per books of account	As per ALP determined		As per books of account	As per ALP determined	
1.													
2.	*(Repeat, if required)*												

Certification
I hereby agree to the determination of ALP as per the provisions of section 166(9) for the tax years < Prefill> , < Prefill> and < Prefill> [TY, TY+1 and TY+2]. I also certify the following: • There has not been any material change in the analysis of the transaction(s) in respect of functions performed, taking into account assets employed and the risks assumed, in the table above for TY, TY+1 and TY+2. • There has not been any material change in the business result or holding structure of the Associated Enterprise, or change in the Associated Enterprise in the table above during TY, TY+1 and TY+2 which impact the transactions or the functions performed, taking into account assets employed and the risks assumed. • None of the Associated Enterprises in the table above is a resident of a jurisdiction which has been notified under section 176. • There has not been any change in the contractual terms relevant to the transactions in the table above during TY, TY+1 and TY+2. • Further, I declare that I will furnish the return of income as well as Form No. 48 for the tax year _____ [TY+2] by the due date as given in section 263(1) and section 172 respectively. I declare that I have examined the information contained in this information, including the accompanying documents, and to the best of my knowledge and belief, the facts presented within this report and accompanying documents are true, comprehensive, and accurate.

Place: Signature:

Date: Name:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Where the region is a specified territory, the same may be mentioned.
4. Some of the information in the form would be pre-filled to the extent possible.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 47
Certificate of an accountant under section 166

Part A: Particulars of the Person			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number

Certification

I have examined the books of accounts, the documents maintained under the provisions of section 171 and other relevant documents maintained by Mr./Ms./M/s*_____for the first tax year (TY) _____, second tax year (TY+1) _____, third tax year (TY+2) _____for giving consent for determination of arm's length price (ALP) per provisions of section 166(9).

I hereby certify the following:

- Assessee has furnished the return of income for the tax years _____ and _____ within the due date specified in section 263(1). [TY and TY+1]
- Assessee has furnished Form No. 48 for tax years _____ and _____ within the time specified in section 172. [TY and TY+1]
- The case of the assessee for the TY, TY+1 and TY+2 period is not covered under the provisions of Chapter XVI-B.
- The transactions in the _____ [auto-filled, TY] for which assessee has exercised the determination of arm's length price as per provisions of section 166(9) are similar to the transactions in _____ [TY+1] and _____[TY+2] under the provisions of rule 82.
- There has not been any material change in the analysis of the transaction(s) in respect of functions performed, taking into account assets employed and the risks assumed for TY, TY+1 and TY+2.
- There has not been any material change in the business result or holding structure of the Associated Enterprise, or change in the Associated Enterprise in the case of the assessee during TY, TY+1 and TY+2 which impact the transaction or the functions performed, taking into account assets employed and the risks assumed.
- None of the Associated Enterprises relevant to the transactions for which option or options is exercised under section 166(9) is a resident of a jurisdiction which has been notified under section 176.
- There has been no change in the contractual terms of the relevant transactions which explicitly or implicitly laid down how the responsibilities, risks and benefits are to be divided between the parties to the relevant transactions in TY, TY+1 and TY+2.
- The case of the assessee is fit for Transfer Pricing assessment under the provisions of section 166(9).
- The information given by the assessee in the Form No. 46 for TY, TY+1 and TY+2 is accurate and *bona fide*.

Any other information relevant to the option or options exercised by the assessee may be stated below:

-

Place:
Date:

Signature:
Name of the accountant:
Designation:
Membership Number:
UDIN, if any:
Name of the Proprietorship/Firm:
Firm Registration Number:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. This form is to be signed and verified by the person competent to verify the return of income under section 265.
4. *Delete whichever is not applicable.
5. Some of the information in the form would be pre-filled to the extent possible.
6. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 48

Report from an accountant to be furnished under section 172 of the Income-tax Act, 2025 relating to international transaction(s) and/or specified domestic transaction(s)

Part A: Particulars of the Assessee		
1.	Name:	(refer Note1)
2.	Address:	(refer Note 2)
3.	Permanent Account Number (PAN):	

4.	***Part B: Aggregate amount of transactions as per books of account (refer Note 3) <auto-populated>***					
	International		**Deemed International**		**Specified Domestic**	
	Received	Paid	Received	Paid	Received	Paid

Part-C(International Transactions including Deemed International Transactions)

5. List of associated enterprises (AE) with whom the assessee has entered into international transactions						
Sl. No.	**Identification of AE** *(AE. ID.)*	**Name**	**Address**	**Country or territory of residence**	**PAN/ TIN or other unique identifier**	**Nature of relationship with the AE as referred to in Section 162(1)**
1.	AE-1			<drop down>	***(refer Note 4)***	<drop down> [Multiple options can be selected] ***(refer Note 5)***

6. List of persons with whom the assessee has entered into the deemed international transactions					
Sl. No.	**Identification of Person** *(Person ID)*	**Name**	**Address**	**Country or territory of residence**	**PAN/ TIN or other unique identifier**
1.	P-1			<drop down>	***(refer Note 4)***

7. International transactions (To be provided for each international transaction type including deemed international transaction type)						
Sl.No.	**Transaction ID**	**Transaction Type** ***(refer Note 6)***	***AE ID. and/or Person ID***	**Additional Information (Refer Column B of Note 7) [in respect of each AE or Person]**	**Transaction amount as per the books of account**	
					Received	**Paid**
1.	*T-1AE-1/P-1*					
	Aggregate amount of transaction as per books of account				*(Auto populated)*	*(Auto populated)*
	Amount of adjustment:				*(Auto populated)*	*(Auto populated)*
	Arm's length price as computed in Part E:				*(Auto populated)*	*(Auto populated)*
2.	*T-2 AE-1/P-1*					
	(Repeat for each transaction ID)					

8. Details of advance pricing agreement (APA)					
i.	Is the assessee signatory of any advance pricing agreement (APA):				Yes/No
	If yes, please provide				
	a.	Date of agreement			
	b.	Acknowledgement Number of application			
	c.	**Sl. No.**	**Transaction ID covered under APA** *(Choose the transactions from the list of transaction IDs)*	**Total amount of the transaction**	**Amount of the transaction covered under APA**
		1.			
		2.			

PART D (Specified domestic transaction)

9. List of AE with whom the assessee has entered into specified domestic transactions					
Sl. No.	**Identification of AE** (*DAE ID.)*	**Name**	**Address**	**PAN**	**Nature of relationship with the AE as referred to in Section 162(2)**
	DAE-1				<drop down> [Multiple options can be selected] (refer Note 8)

10. Specified Domestic Transactions with AE (To be provided for each specified domestic transaction type for an AE)					
Sl.No.	**Transaction ID**	**Transaction Type (refer Note 9)**	***DAE.ID*** *(Choose from the list for which the data has been filled up in row 9)*	**Transaction amount as per the books of account**	
				Received	**Paid**
1.	*SDT-1DAE-1*				
	Aggregate amount of transaction as per books of account:			*(Auto populated)*	*(Auto populated)*
	Amount of adjustment:			*(Auto populated)*	*(Auto populated)*
	Arm's length price as computed in Part E:			*(Auto populated)*	*(Auto populated)*
2.	*SDT-2DAE-1*				
	(Repeat for each transaction ID)				

Part- E (Determination of arm's length price)

11. Determination of arm's length price **(To be filled up after the Part C and/or D have been filled up for each transaction)**

1.	i.	Have any of the transaction been aggregated with other closely linked transaction(s) for determination of arm's length price				Yes/No				
		a)	If yes in (i), the details of the transactions which have been aggregated			**Sl No.**	**Transaction ID**	**Total Amount *(refer Note 10)***	**Amount aggregated**	**Amount not-aggregated**
							<drop down> Choose the transactions from the list of transaction IDs			
		b)	If No in (i), the details of the transaction (*the details of all the transactions which are either not aggregated or partly aggregated are to be filled in separately for each transaction)*			<drop down> (Choose the transactions from the list of transaction IDs)				**Total Amount *(refer Note 10)***
	ii.	Most Appropriate Method u/s 165 (Select one option from Note 11)				<drop down>				
	iii		RPM	CPM	TNMM	CUP			PSM	Other Method
		a)	*(refer Note 12)*			Number of comparables	< drop down> A: one		Details of determination of	Details of determination of arm's length
			Number of comparable	< drop down>						

			uncontrolled transactions/enterprises used for determination of arm's length price	A: one B: more than one & less than six C: six or more		B: more than one & less than six C: six or more	arm's length price	price
			If case of "A": margin of comparable (%)		If case of "A"	Arm's length price		
			If case of "B": margin of comparables (%)	Arithmetic Mean	If case of "B"	Arithmetic Mean		
			If case of "C": margin of comparables (%)	Median 35th percentile 65th percentile	If case of "C"	Median 35th percentile 65th percentile		
		b)	Arm's length price *(refer Note 13)*		Arm's length price *(refer Note 13)*		Arm's length price *(refer Note 13)* $	
		c)	Please fill the additional details *(refer note 14)*				Amount of adjustment *(refer Note 13)* $	
		d)	Whether any transaction, out of the transactions chosen in (ii) (a), has also been separately benchmarked. *(refer note 15)*	*Yes/No*				
2.	i.		Have any of the transaction, which are not included or partially included in 1(i)(a) above, been aggregated with other closely linked transaction(s) for determination of arm's length price.		Yes/No			
		a)	*If yes, repeat 1(i)(a)*					
		b)	*If no, repeat 1(i)(b)*					
3.	*(Repeat 2 till the reporting of aggregated transactions is completed)*							

Part- F(Documentation): To be opened only if the aggregate value of international transaction exceeds Rs. 1Cr. Or if specified domestic transaction is reported	
Whether the assessee satisfies the conditions mentioned for non- maintenance of fresh documents in the proviso to rule 84(4)?	Yes/No
If no, whether the assessee has kept and maintained the information and documents as prescribed under section 171 of the Income-tax Act, 2025?	Yes/No

Certification

I have examined the accounts and records of ……..(name of the assessee) having (PAN)…….,,,,,,,,,,,relating to the international transaction(s) and the specified domestic transaction(s) entered into by the assessee during the tax year ending on 31st March…….

In my opinion proper information and documentation as are prescribed have been kept by the assessee in respect of the international transaction(s) and the specified domestic transaction(s) entered into so far as appears from my examination of the records of the assessee.

The particulars required to be furnished under section 172 are mentioned in the above Form. In my opinion and to ***the*** *best of my information and according to the explanation given to me, the particulars given in the Form are true and*

correct.

Signature:
Name of the accountant:
Membership No:
Name of the proprietorship/firm:
PAN of the proprietorship/firm:
Firm registration No:
UDIN, if any:

Place:
Date:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code.
3. In this Form "amount paid' shall mean the aggregate amounts of the amount actually paid and the amount payable. Similarly, in this Form "amount received' shall mean the aggregate amounts of the amount actually received and the amount receivable.
4. If PAN is available, please furnish PAN. If PAN is not available, please furnish TIN. If TIN is not available, please furnish a unique identification number on the basis of which the AE is identified by the Government of the country or the specified territory, where the AE claims to be resident.
5. Nature of relationship with the AE as referred to in section 162(1)

1	162(1)(a)(i)	2	162(1)(a)(ii)	3	162(1)(a)(iii)	4	162(1)(b)
5	162(1)(c)	6	162(1)(d)	7	162(1)(e)	8	162(1)(f)
9	162(1)(g)	10	162(1)(h)	11	162(1)(i)	12	162(1)(j)
13	162(1)(k)	14	162(1)(l)				

6. Types of International Transaction

Sl. No.	**Transaction Type**
A	**B**
1	Purchase of raw material, consumables or any other supplies for assembling or processing or manufacturing of goods or articles.
2	Purchase of traded or finished goods.
3	Purchase of any tangible property including building, transportation vehicle, machinery, equipment, tools, plant, furniture, commodity or any other article, product or thing not covered in A 1 or A 2
4	Lease or use of any tangible property including building, transportation vehicle, machinery, equipment, tools, plant, furniture, commodity or any other article, product or thing
5	Sale of raw material, consumables or any other supplies for assembling or processing or manufacturing of goods or articles
6	Sale of traded or finished goods
7	Sale or transfer of any tangible property including building, transportation vehicle, machinery, equipment, tools, plant, furniture, commodity or any other article, product or thing not covered in A 5 or A 6
8	Lease or use of any tangible property including building, transportation vehicle, machinery, equipment, tools, plant, furniture, commodity or any other article, product or thing

Sl. No.	Transaction Type				
A	B				
9	a)	Purchase of intangible property	i.	the transfer of ownership of	A **marketing related intangible assets-** i) trademarks ii) trade names iii) brand names iv) logos **v)** others (please specify) **B technology related intangible assets-** i) process patents ii) patent applications iii) technical documentation such as laboratory notebooks iv) technical know-how **v)** others (please specify) **C artistic related intangible assets-** i) literary works and copyrights ii) musical compositions iii) copyrights iv) maps v) engravings vi) others (please specify) D **data processing related intangible assets-** i) proprietary computer software ii) software copyrights iii) automated databases iv) integrated circuit masks and masters **v)** others (please specify) **E engineering related intangible assets-** i) industrial design ii) product patents iii) trade secrets iv) engineering drawing and schematics v) blueprints **vi)** proprietary documentation **vii)** others (please specify) **F customer related intangible assets-** i) customer lists ii) customer contracts iii) customer relationship iv) open purchase orders **v)** others (please specify) **G contract related intangible assets-**
			ii.	the provision of use of rights of	
			iii.	Others (please specify)	

<table>
<tr><th>Sl. No.</th><th colspan="5">Transaction Type</th></tr>
<tr><th>A</th><th colspan="5">B</th></tr>
<tr><td rowspan="5"></td><td>b)</td><td colspan="3">Lease or use of intangible property where the assessee is lessee or user</td><td rowspan="5">i) favourable supplier
ii) contracts
iii) licence agreements
iv) franchise agreements
v) non-compete agreements
vi) others (please specify)

H human capital related intangible assets-
i) trained and organised work force
ii) employment agreements
iii) union contracts
iv) others (please specify)

I location related intangible assets-
i) leasehold interest
ii) mineral exploitation rights
iii) easements
iv) air rights
v) water right
vi) others (please specify)

J goodwill related intangible assets-
i) institutional goodwill
ii) professional practice goodwill
iii) personal goodwill of professional
iv) celebrity goodwill
v) general business going concern value
vi) others (please specify)

K other intangible properties-
i) methods,
ii) programmes,
iii) systems,
iv) procedures,
v) campaigns,
vi) surveys,
vii) studies,
viii) forecasts,
ix) estimates,
x) customer lists,
xi) technical data
xii) patents
xiii) know-how
xiv) commercial secret
xv) marketing channel
xvi) copyrights
xvii) industrial property right
xviii) land use
xix) exterior design or practical and new design

L any other business or commercial rights of similar nature or any other similar item that derives its value from its intellectual content rather than its physical attributes (please specify)</td></tr>
<tr><td rowspan="3">c)</td><td rowspan="3">Sale or transfer of intangible property</td><td>i.</td><td>the transfer of ownership of</td></tr>
<tr><td>ii.</td><td>the provision of use of rights of</td></tr>
<tr><td>iii.</td><td>Others (please specify)</td></tr>
<tr><td>d)</td><td colspan="3">Lease or use of intangible property where the AE is lessee or user</td></tr>
</table>

Sl. No.	Transaction Type					
A	B					
10#	a)	Capital financing, borrowing of money,- i) short term loan ii) long term loan iii) guarantee iv) others (please specify)				
	b)	Capital financing, borrowing of money- purchase of marketable securities				
	c)	Capital financing, borrowing of money,- i) advances received, ii) deferred payment obligations, iii) any other debt obligation arising during the course of business (please specify)				
11#	a)	Capital financing, lending of money,- i) short term loan ii) long term loan iii) guarantee iv) others (please specify)				
	b)	Capital financing, lending of money- sale of marketable securities				
	c)	Capital financing, lending of money,- i) advances granted, ii) deferred payment arrangements, iii) any other debt claim arising during the course of business (please specify)				
12	Provision of services to AE-					
	a) market research	b) market development	c) marketing management			
	d) administration	e) agency	f) technical service ***	i) Software development services		
				ii) Information technology enabled services		
				iii) Knowledge process outsourcing services		
				iv) Any other technical services		
	g) repairs	h) design	i) scientific research***	A) Contract	i)Contract research and development services wholly or partly relating to the software development	
					ii)Contract research and development services wholly or partly relating to generic pharmaceutical drugs	
					iii)Other contractual research (please specify)	
				B) Others (please specify)		
	j) consultation	k) legal	l) accounting service			
	m) others (please specify)					
	*** For the services as mentioned in column (f)(i) to (f)(iii), and in column (i)A(i) to (i)(A)(ii), the services are as defined in rule 86 ***.					
13	Provision of services from AE-					
	a) market research	b) market development	c) marketing management			
	d) administration	e) technical service	f) repairs			
	g) design	h) consultation	i) agency			
	j) scientific research	k) legal	l) accounting service			
	m) others (please specify)					
14	A transaction of business restructuring or reorganisation, entered into by an enterprise with an associated enterprise, irrespective of the fact that it has any bearing on the profit, income, losses or assets of such enterprises at the time of the transaction or at any future date.					

Sl. No.	Transaction Type
A	B
15	Mutual agreement or arrangement between two or more AEs for- a) the allocation or apportionment of any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided to any one or more of such enterprises, or b) any contribution to any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided to any one or more of such enterprises.
16	Any other transaction between two or more AEs having a bearing on the profits, income, losses or assets of such enterprises (please specify)- a) …

In cases where there is interest paid/received or guarantee fee/commission paid/received, the amount of interest or guarantee shall be benchmarked.

7. Type of International Transaction and additional information

Sl. No.	Additional Information to be provided
A	B
9 (a)(ii), 9(a)(iii), 9(b)	Date of royalty agreement | Rate of Royalty | Amount of royalty paid/payable (empty) | (empty) | (empty)
9(c)(ii), 9(c)(iii), 9(d)	Date of royalty agreement | Rate of Royalty | Amount of royalty received/receivable (empty) | (empty) | (empty)
10 (a)(i), 10(a)(ii), a(iv)	Nature of financing agreement | Quantum of transaction | Currency in which transaction has taken place | Interest rate in respect of each borrowing | Interest paid or payable (empty) | (empty) | (empty) | (empty) | (empty)
10(a)(iii)	Total amount of the guarantee | Rate of corporate guarantee commission or fee charged | Currency in which the transaction was undertaken for which guarantee was granted | Amount of corporate guarantee commission or fee charged (empty) | (empty) | (empty) | (empty)
11(a)(i), 11(a)(ii), a(iv)	Nature of financing agreement | Quantum of transaction | Currency in which transaction has taken place | Interest rate in respect of each lending | Interest received or receivable (empty) | (empty) | (empty) | (empty) | (empty)
11(a)(iii)	Total amount of the guarantee | Rate of corporate guarantee commission or fee charged | Currency in which the transaction was undertaken for which guarantee was granted | Amount of corporate guarantee commission or fee charged (empty) | (empty) | (empty) | (empty)
14	Nature of transaction (please specify) | Title of agreement | Date of agreement | Terms of restructuring/re-organization (empty) | (empty) | (empty) | (empty) Whether is there any impact on profits, income, loss or assets? Yes/ No. If yes, please specify.

8. Nature of relationship with the AE as referred to in section 162(2)

1	162(2)(a)	2	162(2)(b)	3	162(2)(c)

9. Types of Specified Domestic Transaction

Sl. No.	Transaction Type		
A	B		
1	Any transaction referred to in section 122	A	Transfer of goods to any other business of the assessee
		B	Transfer of services to any other business of the assessee
		C	Acquisition of goods from any other business of the assessee
		D	Acquisition of services from any other business of the assessee
2	Any transfer of goods or services referred to in section 140(9)	A	Transfer of goods to any other business of the assessee
		B	Transfer of services to any other business of the assessee
		C	Acquisition of goods from any other business of the assessee
		D	Acquisition of services from any other business of the assessee
3	Any business transacted between the assessee and any other person as referred to in section 140(13)		
4	Any transaction, referred to in any other section under Chapter VIII or section 144, to which section 140(9) or 140(13) of the ITA 2025 applies, or to which section 80-IA(8) or 80-IA(10) of the Income-tax Act, 1961 applies.	A	Transfer of goods to any other business of the assessee
		B	Transfer of services to any other business of the assessee
		C	Acquisition of goods from any other business of the assessee
		D	Acquisition of services from any other business of the assessee
		E	Any other transaction (please specify)
5	Any business transacted between the persons referred to in section 205(4).	A	Transfer of goods by the assessee
		B	Transfer of services by the assessee
		C	Acquisition of goods by the assessee
		D	Acquisition of services by the assessee
		E	Any other transaction (please specify)

10. If the total amount of the transaction has not been aggregated with the other closely linked transactions then, for subsequent aggregation of the transaction, the balance amount not aggregated shall be the "Total Amount" for the subsequent benchmarking.

11. Transfer pricing methods as per section 165(1)

Code	Transfer Pricing Method
A	B
CUP	Comparable Uncontrolled Price Method
RPM	Resale Price Method
CPM	Cost Plus Method
PSM	Profit Split Method
TNMM	Transactional Net Margin Method
OTM	Other Method

12. a) In case of resale price method, margin is rate of gross profit margin.
    b) In case of cost-plus method, margin is rate of gross profit mark-up
    c) In case of transactional net profit method, margin is rate of net profit margin.

13. Computation for the determination of arm's length price

Code	Computation
A	B

RPM

Particulars				
i.	Total resale price as per books of accounts (₹)		A	
ii.	Amount of gross profit margin for the comparable uncontrolled transactions (before adjustment) (₹)		B	
iii.	Rate of gross profit margin for the comparable uncontrolled transactions (before adjustment) (%)		C	
iv.	Expenses incurred in connection with the purchase of property or obtaining of services (₹)		D	
v.	Price at which property purchased or services obtained for the comparable uncontrolled transactions (₹)		E= A-B-D	
vi.	Details of adjustment made, if any.	Amount (₹)	F	
		Description		
vii.	Amount of gross profit margin for the comparable uncontrolled transactions (after adjustment) (₹)		G= B +/- F	
viii.	Rate of gross profit margin for the comparable uncontrolled transactions (%) (after adjustment)		H	
ix.	Price at which property purchased or services obtained for the comparable uncontrolled transactions (after adjustment) (arm's length price) (₹)		I= A-G-D	
x.	Price at which property purchased or services obtained as per the books of account (₹)		J	
xi.	Is there any adjustment required in the price at which the international transaction or specified domestic transaction has actually been undertaken in accordance with the provisions of section 165 of the Act?		Yes/No	
	a)	If yes, amount of adjustment (₹)@		
	b)	If no,		No adjustment

CPM

Particulars				
i.	The direct and indirect costs of production incurred, in respect of property transferred or services provided, as per books of accounts (₹)		A	
ii.	Amount of gross profit mark-up for the comparable uncontrolled transactions (before adjustment) (₹)		B	
iii.	Rate of gross profit mark-up for the comparable uncontrolled transactions (before adjustment) (%)		C	
iv.	The costs as increased by the gross profit mark-up for the comparable uncontrolled transactions (before adjustment) (₹)		D= A+B	
v.	Details of adjustment made, if any	Amount (₹)	E	
		Description		
vi.	Amount of gross profit mark-up for the comparable uncontrolled transactions (after adjustment) (₹)		F= B+/-E	
vii.	Rate of gross profit mark-up for the comparable uncontrolled transactions (after adjustment) (%)		G	
viii.	The costs as increased by the gross profit mark-up for the comparable uncontrolled transactions (after adjustment) (arm's length price) (₹)		H= A+F	
ix.	The revenue earned, in respect of property transferred or services provided, as per the books of account (₹)		I	
x.	Is there any adjustment required in the price at which the international transaction or specified domestic transaction has actually been undertaken in accordance with the provisions of section 165 of the Act?		Yes/No	
	a)	If yes, amount of adjustment (₹)@		
	b)	If no,		No adjustment

TNMM

Particulars				
i.	Net profit margin in relation to			<drop down> (Select one from the following options: 1. costs incurred 2. sales effected 3. assets employed or to be employed 4. any other relevant base (please specify))
ii.	Amount of the base as per books of account (₹)		A	
iii.	Rate of net profit margin realized as per books of account (%)		B	
iv.	Amount of net profit margin realized as per books of account (₹)		C= A*B/100	
v.	Rate of net profit margin for the comparable uncontrolled transactions (before adjustment) (%)		D	
vi.	Details of adjustment made, if any	Amount (%)	E	
		Description		
vii.	Rate of net profit margin for the comparable uncontrolled transactions (after adjustment) (%)		F= D+/-E	
viii.	Arm's length price for the comparable uncontrolled transactions (after adjustment) (₹)		G= A*F/100	
ix.	Is there any adjustment required in the price at which the international transaction or specified domestic transaction has actually been undertaken in accordance with the provisions of section 165 of the Act?		Yes/No	
	a)	If yes, amount of adjustment (₹)@		
	b)	If no,		No adjustment

CUP

Particulars				
i.	The price charged or paid for property transferred or services provided, as per books of accounts (₹)		A	
ii.	The price charged or paid for property transferred or services provided in comparable uncontrolled transaction(s) (before adjustment) (₹)		B	
iii.	Details of adjustment made, if any	Amount (₹)	C	
		Description		
iv.	The price charged or paid for property transferred or services provided in comparable uncontrolled transaction(s) (after adjustment) (arm's length price) (₹)		D= B+/-C	
v.	Is there any adjustment required in the price at which the international transaction or specified domestic transaction has actually been undertaken in accordance with the provisions of section 165 of the Act?		Yes/No	
	a)	If yes, amount of adjustment (₹)@		
	b)	If no,		No adjustment

@

i) Adjustment in the case of the international transaction- If the transaction is in the nature of expense, the amount of adjustment shall be reduced from the book value of the transaction and if the transaction is in the nature of income, the amount of adjustment shall be added to the book value of the transaction.

ii) Adjustment in the case of the specified domestic transaction- If the transaction is in the nature of expense, the amount of adjustment shall be added to the book value of the transaction and if the transaction is in the nature of income, the amount of adjustment shall be reduced from the book value of the transaction.

iii) In case the adjustment is required to be made in the international or specified domestic transactions, which have been aggregated, the assessee shall have the option to make the adjustment in one or more of the transactions so aggregated and a drop down to that effect shall be provided.

iv) In case, when no adjustment is required to be made, the aggregate amount of transactions as per books of account shall be the "Arm's length price as computed in Part E" in row 7 of Part- C and row 10 of Part- D.

$ For all the transaction(s) which have been benchmarked using PSM/Other method, arm's length price of the transaction (s) and amount of adjustment is to be provided by the assessee in Part -E

14. **Additional details**

A.	**Details regarding certain expenses**						
	Sl. No.	**Nature of expense**	**Amount recorded in the books of account**	**Amount not recorded in the books of account**	**Total amount of expense**	**The amount out of total expenses in Column C included in the computation of arm's length price**	**The amount of total expenses in column C not included in the computation of arm's length price**
			A	**B**	**C= A+B**	**D**	**E**
	i	Stock compensation or any other bonus/ incentive paid by the assessee or its AE to the employees of the assessee					
	ii	Cost and/or depreciation of assets, software, tools, licenses, or databases provided by the AE including third-party software, databases, licenses, and other assets or tools as well as those developed in-house by the AE					
	iii	Cost incurred by the AE towards travel and other expenses of the employees of the assessee in connection with work, training, or other business purpose of the assessee outside India					
	iv	Training expenses incurred by AEs for employees of the assessee, or management, consultancy, or other services provided by AE					
	v	All cost incurred by the AE on the employees seconded/transferred by the AE to the assessee					
	vi	All cost relating to outsourcing incurred by the assessee					

		and/or AE					
	vii	Any other expense incurred by the AE but utilized in the business operations of the assessee (please specify)					

B.	**Details regarding revenue**				
	Sl No.	**Nature of revenue**	**Total amount of revenue**	**The amount out of total revenue in Column A included in the computation of arm's length price**	**The amount of total revenue in column A not included in the computation of arm's length price**
			A	**B**	**C**
	i.	Income arising on account of foreign currency fluctuations			
	ii.	Assistance in the form of a subsidy or grant or cash incentive or duty drawback or waiver or concession or reimbursement (by whatever name called) by the Central Government or a State Government or any authority or body or agency in cash or kind to the assessee.			

15. If answer to 11(1) (iii)(d) is yes, provide the separate benchmarking analysis of the transaction(s) in Part E.

FORM NO. 49
Application for opting for Safe Harbour

Part A: Particulars of the Person										
1.	Name:							*(refer Note 1)*		
2.	Address:							*(refer Note 2)*		
3.	Permanent Account Number (PAN):									
4.	Nature of business or activities of the assessee:									
5.	Status:							*(refer Note 3)*		
6.	E-mail Id:									
7.	Contact Number:							Country Code	Number	
Part B: Other Information										
I.	***Option for safe Harbour***									
8.	Safe Harbour is opted for the following transactions *(select one or more)*: *(refer Note 4)*							1. Eligible International Transaction (EIT) (i) Provision of information technology services; (ii) Others 2. Eligible Specified Domestic Transaction (ESDT) 3. Eligible Business (EB)		
II.	***Tax Year(s)***									
9.	Tax year(s) for which the option is to be exercised *(refer Note 5)*:									
	i.	In the case of EIT (other than provision of information technology services), ESDT or EB, provide the following details:								
		a.	Tax Year:							
		b.	Date of furnishing of return of income for the tax year:							
	ii.	In the case of EIT being provision of information technology services, provide the following details *(refer Note 5)*:								
		a.	Tax Years for which option is to be exercised:							
III.	***Eligible International Transaction (EIT)***									
10.	i.	a.	Nature of EIT *(refer Note 6)*:							
		b.	Details of EIT:							
			Sl. No.	Details of the Associated Enterprise (AE) with whom EIT has been entered into					Operating Profit (OP) margin in relation to Operating Expense	
				Name	Address	PAN, if available	Taxpayer Identification Number or its equivalent in the	Country or region in which AE is located *(refer Note 7)*	Operating Revenue (OR)	Operating Expense (OE)	OP margin (OP/OE)

							country/region of location						
			A	B	C	D	E	F	G	H	I		
			1.										
			2.	*(Repeat, if required)*									
	ii.	*(Repeat, if required)*											
11.	i.	Nature of EIT:									Advancing intra-group loans by the eligible assessee		
	ii.	If the loan is in foreign currency, whether the loan advanced to the Associated Enterprise (AE) including all loans to all AEs exceed INR 250 crores as on 31st March of the tax year:									Yes/No		
	iii.	Details of EIT:											
		Sl. No.	Details of the AE with whom EIT has been entered into								The rate at which interest has been charged	Amount of loan	Currency of loan
			Name	Address	PAN, if available	Taxpayer Identification Number or its equivalent in the country/ region of location	Country or region in which AE is located *(refer Note 7)*	Whether credit rating of AE has been done (Yes/No)	Where credit is not available and the loan is in Indian currency, whether the loan advanced to the AE including loans to all AEs exceed INR 100 crores as on 31st March of the tax year (Yes/No)	Credit Rating Rank	Credit Rating Agency			
		A	B	C	D	E	F	G	H	I	J	K	L	M
		1.												
		2.	*(Repeat, if required)*											
12.	i.	Nature of EIT:									Providing corporate guarantee(s) by the eligible assessee		
	ii.	Whether the amount guaranteed does exceed INR 100 crores:									Yes/No		

	iii.	Details of EIT:									
		Sl. No.	Details of the Associated Enterprise (AE) with whom EIT has been entered into							The rate at which the commission or fee has been charged in respect of the transaction declared	Amount of corporate guarantee
			Name	Address	PAN, if available	Taxpayer Identification Number or its equivalent in the country/region of location	Country or region in which AE is located *(refer Note 7)*	Credit Rating Rank *(refer Note 8)*	Credit Rating Agency *(refer Note 8)*		
		A	B	C	D	E	F	G	H	I	J
		1.									
		2.	*(Repeat, if required)*								
13.	i.	Nature of EIT:								Receipt of low value-adding intra-group services	
	ii.	Whether the entire value of the international transaction including mark-up not exceeding 5% exceed ₹10 crores:								Yes/No	
	iii.	Certificate of the accountant as per rule 10.R10TD(2) (Table: Sl. No. 11.C)								*Upload as Annexure*	
	iv.	Details of EIT:									
		Sl. No.	Details of the Associated Enterprise (AE) with whom EIT has been entered into					Amount of EIT excluding mark-up	Mark -up	Amount of EIT including mark -up	Details of certificate of accountant	
			Name	Address	PAN, if available	Taxpayer Identification Number or its equivalent in the country/region of location	Country or region in which AE is located *(refer Note 7)*				Date	Unique Identification Number (UDIN)
		A	B	C	D	E	F	G	H	I	J	K
		1.										
		2.	*(Repeat, if required)*									
IV.		***Eligible Specified Domestic Transaction (ESDT)***										
14.	i.	Nature of ESDT:								Supply of electricity or transmission of electricity or wheeling of electricity		
	ii.	Details of ESDT:										

		Sl. No.	Details of the Associated Enterprise (AE) with whom ESDT has been entered into			Details of relevant order of the Appropriate Commission determining the tariff or approving the methodology for determination of the tariff			Amount received or receivable / paid or payable in respect of the ESDT
			Name	Address	PAN	Date of order	Type of order	Validity of order	
		A	B	C	D	E	F	G	H
		1.							
		2.	*(Repeat, if required)*						

15.	i.	Nature of ESDT:					Purchase of milk and milk products	
	ii.	Details of ESDT:						
		The total amount of purchase for which safe harbour is opted	Whether the rate is —				Whether the price of milk or milk products are routinely declared by the co-operative society in a transparent manner and are available in public domain (Yes/No)	
			Fixed on the basis of quality – SNF content – of milk (Yes/No)	Irrespective of milk procured (Yes/No)	Irrespective of percentage of shares held by the members (Yes/No)	Irrespective of the voting power held by the members (Yes/No)		
		A	B	C	D	E	F	

V. Eligible Business (EB)

16.	i.	a.	Nature of EB *(refer Note 9)*:					
		b.	Details of EB:					
			Gross receipts of the eligible business	Profit and gains of the EB chargeable to tax under the head "Profits and gains of business or profession" (shall be ≥ 4% of the gross receipts of the EB in the case of selling of raw diamonds and 2% of the gross receipts of the EB in the case of the business activity of storage of components in a warehouse in a custom bonded area for sale to a contract manufacturer)	The assessee understands and confirms that, —			
					No further deduction under section 28 to 34, 44 to 49, 51,52, Schedule IX and X has been claimed	Written down value of assets is deemed to have been calculated as if the assessee had claimed the depreciation	No set off of unabsorbed depreciation under section 33(11) or carried forward loss under section 112(1) has been claimed	No set off of loss from other business under section 108(1) or other head under section 109 has been claimed
			A	B	C	D	E	F
					Yes/No	Yes/No	Yes/No	Yes/No
	ii.	*(Repeat, if required)*						

Verification

I, _____, on behalf of _____ (name of eligible assessee) propose to opt for the safe harbour rules under section 167 read with rules 086 to 102. In this regard the particulars are as provided in Part A and B.

Also, I hereby affirm that the information provided above is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this form in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this form.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the eligible assessee.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

4. In Part B (Sl. No. 8), the assessee may select one or more eligible transactions. In any of the case, the assessee shall fill the sections for "Eligible International Transaction", "Eligible Specified Domestic Transaction" or "Eligible Business" in Part B only if the respective transaction has been selected in this row.
5. In Part B (Sl. No. 9), (ii) will only be applicable if the Eligible International Transaction has been selected as provision of information technology services referred to in Part B (Sl. No. 8).
6. In Part B (Sl. No. 10), —

(a) select one or more from the following: —

(I)	Provision of information technology services.
(II)	Provision of contract research and development services wholly or partly relating to generic pharmaceutical drugs.
(III)	Manufacturing and export of core auto components.
(IV)	Manufacturing and export of non-core auto components.
(V)	Provision of the data centre services.

(b) in case where more than one EITs are selected in (a), then the "Nature of EIT" and "Details of EIT" are to be filled for each of the EITs.

7. In case the assessee selects the country or region which is no tax or low tax as defined in rule 086 or which is notified under section 176, then safe harbour shall not be allowed for the transaction with AE located in that country or region as per rule 092.
8. In Part B (Sl. No. 12(iii)), column G and H shall be applicable only in the case where "Yes" has been selected in Part B (Sl. No. 12(ii)).
9. In Part B (Sl. No. 16), select one or more from the following: —

(I)	Selling of raw diamonds.
(II)	The business activity of storage of components in a warehouse in a custom bonded area for sale to a contract manufacturer.

10. Where the region is a specified territory, the same may be mentioned.
11. This form is to be applied before the Assessing Officer or the Director General of Income-tax (Systems), as the case may be, and signed and verified by the person competent to verify the return of income under section 265.
12. The amount/ receipt mentioned in this form is to be filled in rupees unless stated otherwise.
13. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 50
Application for a pre-filing consultation

<table>
<tr><td colspan="10">Part A: Particulars of the Person</td></tr>
<tr><td>1.</td><td colspan="6">Name:</td><td colspan="3">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="6">Address:</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="6">Communication Address in India:</td><td colspan="3">(refer Note 3)</td></tr>
<tr><td>4.</td><td colspan="6">Permanent account number:</td><td colspan="3"></td></tr>
<tr><td>5.</td><td colspan="6">Tax Identification Number (TIN), if available, in the country / region of residence:</td><td colspan="3"></td></tr>
<tr><td>6.</td><td colspan="6">E-mail ID:</td><td colspan="3"></td></tr>
<tr><td rowspan="2">7.</td><td colspan="6" rowspan="2">Contact Number:</td><td>Country Code</td><td colspan="2">Number</td></tr>
<tr><td></td><td colspan="2"></td></tr>
<tr><td>8.</td><td colspan="6">Authorised Representative:</td><td colspan="3">(refer Note 4)</td></tr>
<tr><td colspan="10">Part B: Other Details</td></tr>
<tr><td>9.</td><td colspan="6">Type of Advance Pricing Agreement (APA) (Select one or more):</td><td colspan="3">Unilateral/Bilateral/Multilateral</td></tr>
<tr><td>10.</td><td colspan="6">In case of Bilateral/Multilateral, whether the country/region where the Associated Enterprise (AE) is located has APA program?</td><td colspan="3">Yes/No</td></tr>
<tr><td rowspan="4">11.</td><td colspan="6">Details of international transactions proposed to be covered:</td><td colspan="3"></td></tr>
<tr><td rowspan="2">Sl. No.</td><td rowspan="2">Type</td><td colspan="4">Particulars of AE</td><td colspan="3"></td></tr>
<tr><td>Name</td><td>Location (Country/region)</td><td>AE's Taxpayer Identification Number (TIN) or its equivalent</td><td>Proposed Transfer pricing methodology (Select one)

(refer Note 5)</td><td colspan="3">Estimated value for prior 3 tax years (If available)</td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td><td></td><td>FY</td><td>FY</td><td>FY</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>12.</td><td colspan="6">Tax years for which APA is proposed including the rollback years:</td><td colspan="3"></td></tr>
<tr><td>13.</td><td colspan="6">Other details to be provided as separate enclosure:</td><td colspan="3">(attach as per Note 9)</td></tr>
</table>

Verification
I _____, having PAN/TIN _____issued by (Name of the country in case of TIN) _____in the capacity of _____declare that information / documents submitted in this form are true, comprehensive and accurate to the best of my knowledge and belief.

Place: Signature:
Date: Name:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. The details of the Authorised Representatives shall include the full name, address, e-mail and contact number of the Authorised Representatives.
5. Transfer pricing methods shall be selected from the methods as specified in section 165.
6. If the space provided for answering any item in the application is found insufficient, separate enclosures may be used for the purpose. These enclosures should be signed by the person authorised to sign the application.
7. Where the region is a specified territory, the same is to be mentioned.
8. In case the pre-filing meeting is requested on an anonymous basis, no names of the applicant or associated enterprises are to be given. In such cases, details of the authorised representatives of the applicant namely: name, address and contact details (phone number and e-mail id) will be mandatory.
9. With respect to Part B (Sl. No. 13), following details shall be provided as annexures, namely: —

<table>
<tr><td>Annexure</td><td colspan="5">Particulars</td></tr>
<tr><td>A-1</td><td colspan="5">The global structure of the applicant’s group and the industry in which it operates.</td></tr>
<tr><td>A-2</td><td colspan="5">Business model and overview of the applicant’s business operations in prior 3 tax years.</td></tr>
<tr><td>A-3</td><td colspan="5">Functional Profile of the applicant and associated enterprises.</td></tr>
<tr><td rowspan="4">A-4</td><td colspan="5">History of transfer pricing audits and present status of appeals.</td></tr>
<tr><td>Tax Year</td><td>Disputed International Transaction</td><td>Amount of Adjustment</td><td>Decision of each appellate authority</td><td>Current status</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>A-5</td><td colspan="5">The details of all other international transaction not proposed to be covered in the APA.</td></tr>
</table>

10. The amount mentioned in this form is to be filled in rupees unless stated otherwise.
11. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 51
Application for an Advance Pricing Agreement (APA)

Part A: Particulars of the Applicant			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Communication Address in India:	*(refer Note 3)*	
4.	Permanent Account Number (PAN):		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number
7.	Details of Authorised Representative:	*(refer Note 4)*	

Part B: Other Details									
8.	Acknowledgement number of pre-filing application (in case of anonymous pre-filing consultations only):								
9.	Type of APA (*Select one or more*):							Unilateral/Bilateral /Multilateral	
10.	If Bilateral or Multilateral APA, have the Associated Enterprises (AE) applied for APA in their resident country/region:								
	a.	If yes, enclose evidence of application							
	b.	If no, proposed date of application							
	c.	Period of APA applied for in other country							
11.	Period of proposed APA and date from which APA is requested:							Period	Date
12.	Details of International transactions proposed to be covered:								
	Sl. No.	Transaction ID (*refer Note 5*)	Type	Estimated amount	Particular of AE			Proposed Transfer pricing methodology (*refer Note 6*)	Whether Rollback is opted for
					Name of the AE	Location of AE (Country /Region)	AE's Taxpayer Identification Number (TIN) or its equivalent		
	1.							(Select One)	Yes/No
	2.								
13.	Details for prior four tax years for each transaction if rollback opted *(refer Note 9.A-27)*:								
	Tax year	Transaction ID	Date of furnishing of return of income	Date of furnishing of audit report in Form No. 48	Details of pending appeals			Whether Appellate Tribunal has disposed of an appeal on Arm length price of the international transaction	
								Yes/No	
14.	Particulars of the fee paid by the applicant:								
	a.	Application Fee:							
		A.	Amount (in ₹)						
		B.	Transaction Ref. No.						
	b.	Rollback Fee:							
		A.	Amount (in ₹)						
		B.	Transaction Ref. No.						
15.	Other details to be provided as separate Annexure:							*(refer Note 9)*	

Verification

I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.

I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application.

Place: Signature:
Date: Name:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. The details of the Authorised Representatives shall include the full name, address, e-mail and contact number of the Authorised Representatives.
5. Transaction ID shall be specified for each type of international transaction and subsequently it shall be auto populated.
6. Transfer pricing methods shall be selected from the methods as specified in section 165.
7. The fee shall be computed in accordance with the rule 106(5).
8. Where the region is a specified territory, the same is to be mentioned.
9. With respect to Part B (Sl. No. 15), following shall be provided as annexures: —

Annexure	Particulars			
General				
A-1	History and background of the applicant and the associated enterprise.			
A-2	General description of business and products/services.			
A-3	Multinational structure, organizational arrangement, operational set-up, including major transaction flows.			
A-4	Details of all other transaction flows of the multinational enterprise (volumes, directions and amounts) that may have an impact on the pricing of the covered transactions.			
A-5	Proposed terms and conditions, and critical assumptions, for the APA.			
A-6	Details of all the business location(s)			
	Adress of the location(s)		Functions performed at such location	Employee headcount
A-7	Details of parent company			
a.	Details of all Immediate Parent Company:			Yes/No
	A.	Name		
	B.	Address		
	C.	Country/region of residence		
	D.	TIN or its equivalent		
b.	Details of Ultimate Parent Company:			Yes/No
	A.	Name		
	B.	Address		
	C.	Country/region of residence		
	D.	TIN or its equivalent		
Functional Analysis				

<table>
<tr><td>A-8</td><td>Detailed functional analysis of the applicant and all relevant entities with respect to the covered transactions.</td></tr>
<tr><td>A-9</td><td>Business strategies for the period covered by proposed APA: -
(i) current financial estimate and future financial projections,
(ii) business plans,
(iii) general business and industry trends,
(iv)future direction/business strategy including R&D, production and marketing
(v) Relevant marketing and financial studies (enclose copies).</td></tr>
<tr><td>A-10</td><td>Financial statements on a consolidated and unconsolidated basis for the prior 5 years, (Also provide interim statements for the most recent period prior to the date of the submission).</td></tr>
<tr><td colspan="2">Industry and Market Analysis</td></tr>
<tr><td>A-11</td><td>Comprehensive description of industry as well as generally accepted industrial and commercial practices.</td></tr>
<tr><td>A-12</td><td>Identification and general profile of competitors, including respective market shares.</td></tr>
<tr><td>A-13</td><td>Industry and general business statistics, financial ratios, and analyses/studies.</td></tr>
<tr><td>A-14</td><td>Critical success factors for detailed industry analysis.</td></tr>
<tr><td>A-15</td><td>Detailed analysis of the markets for all countries involved.</td></tr>
<tr><td colspan="2">Transfer Pricing Background</td></tr>
<tr><td>A-16</td><td>Discussion of relevant legal considerations and requirements as per Indian law, foreign Law and DTAA between India and the foreign country including competent authority history.</td></tr>
<tr><td>A-17</td><td>Discussion of relevant rulings, UAPAs/BAPAs/MAPAs, and other similar arrangements entered into with foreign tax administrations, for transfer pricing or other valuation bases, or other taxation matters entered into by the applicant (or its associated enterprises)</td></tr>
<tr><td>A-18</td><td>History of transfer pricing audits and present status of appeals.
<table>
<tr><th>Tax Year</th><th>Disputed International Transaction</th><th>Amount of Adjustment</th><th>Decision of each appellate authority</th><th>Current status</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
</table></td></tr>
<tr><td>A-19</td><td>History of foreign transfer pricing audits and present status of appeals.
<table>
<tr><th>Tax Year</th><th>Disputed International Transaction</th><th>Amount of Adjustment</th><th>Decision of each appellate authority</th><th>Current status</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
</table></td></tr>
<tr><td>A-20</td><td>Copies of all relevant agreements (pricing, cost-sharing, licensing, agency, distributorship, etc.) relevant to this application is to be provided.</td></tr>
<tr><td>A-21</td><td>Operating data (gross and net) segmented by product line, division, unit, and geographic region for the prior 5 years,</td></tr>
<tr><td colspan="2">Transfer Pricing Methodology (TPM) Analysis</td></tr>
<tr><td>A-22</td><td>Provide all information, including detailed analyses and explanations needed to establish the appropriateness of a proposed TPM, in accordance with transfer pricing regulations as contained in the Indian Income-tax law.</td></tr>
<tr><td>A-23</td><td>Discussion and analysis of each transfer pricing method, applied or rejected, for each covered transaction. In particular provide details on accepted or rejected internal comparable. (Indicate assumptions, strategies and policies that may have influenced the acceptance or rejection of each TPM).</td></tr>
<tr><td>A-24</td><td>Summary of selected TPMs and secondary TPMs, if used as a sanity check.</td></tr>
<tr><td>A-25</td><td>Application of the proposed TPMs to the covered transactions for the 5 prior years' operations and the time period applicant wants to cover in APA, and discuss results.</td></tr>
</table>

A-26	Discussion and quantification of the variance from the proposed TPM, if any, from the TPM applied previously for the 5 prior years.
A-27	In case where rollback is not opted for any Transaction ID for any tax year, the reasons for the same is to be provided.

10. Some of the information in the form would be pre-filled to the extent possible.
11. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 52
Annual Compliance Report on Advance Pricing Agreement

Part A: Particulars of the Person				
1.	Name:	*(refer Note 1)*		
2.	Address:	*(refer Note 2)*		
3.	Permanent Account Number (PAN):	*(refer Note 3)*		
4.	E-mail Id:			
5.	Contact Number:	Country Code	Number	
6.	Authorised Representative:	*(refer Note 4)*		
7.	Tax year			

Part B: Other Details				
8.	Acknowledgment Number of Advance Pricing Agreement (APA) application:			
9.	Details of adjustment as per APA for each type of covered international transaction:			
	Sl. No.	Type	Adjustment required as per Annexure A-1 *(refer Note 9)*	Amount of adjustment made in the return of income
	1.			
	2.			
10.	Other details to be provided as separate Annexure:			(*refer Note 9)*

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application.

Place: Signature:
Date: Name:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. The details of the Authorised Representatives shall include the full name, address, e-mail and contact number of the Authorised Representatives.
5. The Annual Compliance Report shall be filed for every year covered in the Advance Pricing Agreement (APA). Separate report shall be filed for each year.

6. The information relating to "covered transaction" above is required to be furnished for each covered transaction separately.
7. Please attach all documents as agreed upon in the APA to justify the transfer pricing methodology and computation of arm's length price.
8. Where the region is a specified territory, the same may be mentioned.
9. The details to be furnished as per annexure are as under: –

<table>
<tr><th>Annexure</th><th>Particulars</th></tr>
<tr><td>A-1</td><td>
1. Computation of adjustment where operating profit margin (OPM) in relation to the Operating Expense is Profit Level Indicator (PLI)
<table>
<tr><th>Sl. No.</th><th>Particulars</th><th></th><th>Amount</th></tr>
<tr><td>1</td><td>Operating Expense as per books of Account</td><td>A</td><td></td></tr>
<tr><td>2</td><td>Add: Expense not recorded in the books of account but are required to be added as per APA (pl. specify each item separately)
<table><tr><th>Nature of Expenses</th><th>Amount</th></tr><tr><td></td><td></td></tr></table></td><td>B</td><td></td></tr>
<tr><td></td><td>Less: Expense recorded in the books of account but are not required to be added as per APA (pl. specify each item separately)
<table><tr><th>Nature of Expenses</th><th>Amount</th></tr><tr><td></td><td></td></tr></table></td><td>C</td><td></td></tr>
<tr><td>3</td><td>Operating expenses (OE) as per APA (A+B-C)</td><td>D</td><td></td></tr>
<tr><td>4</td><td>Operating revenue as per books of Account</td><td>E</td><td></td></tr>
<tr><td>5</td><td>Add: Revenue not recorded in the books of account but are required to be added as per APA (pl. specify each item separately)
<table><tr><th>Nature of Revenue</th><th>Amount</th></tr><tr><td></td><td></td></tr></table></td><td>F</td><td></td></tr>
<tr><td>6</td><td>Less: Revenue recorded in the books of account but are not required to be added as per APA (pl. specify each item separately)
<table><tr><th>Nature of Revenue</th><th>Amount</th></tr><tr><td></td><td></td></tr></table></td><td>G</td><td></td></tr>
<tr><td>7</td><td>Operating Revenue as per APA (E+F-G)</td><td>H</td><td></td></tr>
<tr><td>8</td><td>Operating Profit (H-D) as per APA</td><td>I</td><td></td></tr>
<tr><td>9</td><td>Operating profit (E-A) as per books of Account</td><td>J</td><td></td></tr>
<tr><td>10</td><td>OPM (I*100/D) as per APA</td><td>K</td><td></td></tr>
<tr><td>11</td><td>OPM (J*100/D) as per books of Account</td><td>L</td><td></td></tr>
<tr><td>12</td><td>Variance in OPM (K-L)</td><td>M</td><td></td></tr>
<tr><td>13</td><td>Amount of adjustment required M*D@</td><td>N</td><td></td></tr>
</table>
@ In case 2 or more transactions are aggregated, the total amount of adjustment as per N in the above table may be shown in any one of the aggregated transactions and for the
</td></tr>
</table>

remaining aggregated transaction the adjustment amount may be mentioned at NIL if no adjustment is required to be made as per secondary check / other check, if any, as per the APA

2. Computation of adjustment where operating profit margin (OPM) in relation to the Operating Revenue is Profit Level Indicator (PLI)

Sl. No.	Particulars		Amount
1	Operating Expense as per books of Account	A	
2	Add: Expense not recorded in the books of account but are required to be added as per APA (pl. specify) A…….. B. …….	B	
3	Less: Expense recorded in the books of account but are not required to be added as per APA (pl. specify) A…….. B. …….	C	
4	Operating expenses (OE) as per APA (A+B-C)	D	
5	Operating revenue as per books of Account	E	
6	Add: Revenue not recorded in the books of account but are required to be added as per APA (pl. specify) A…….. B. …….	F	
7	Less: Revenue recorded in the books of account but are not required to be added as per APA (pl. specify) A…….. B. …….	G	
8	Operating Revenue as per APA (E+F-G)	H	
9	Operating Profit (H-D) as per APA	I	
10	Operating profit (E-A) as per books of Account	J	
11	OPM (I*100/H) as per APA	K	
12	OPM (J*100/H) as per books of Account	L	
13	Variance in OPM (K-L)	M	
14	Amount of adjustment required M*H[@]	N	

@ In case 2 or more transactions are aggregated, the total amount of adjustment as per N in the above table may be shown in any one of the aggregated transactions and for the remaining aggregated transaction the adjustment amount may be mentioned at NIL if no adjustment is required to be made as per secondary check / other check, if any, as per the APA

3. Computation of adjustment in other cases based on amount paid or payable /received or receivable as per APA (UAPA/BAPA/MAPA)

Sl. No.	Particulars		Amount
1	Value of international transaction as per books of account	A	
2	Value of international transaction as per APA	B	

	3	Amount of adjustment required	C	
A-2	Critical Assumptions as per APA:		Whether complied with	If no, details thereof
	A- General			
	1	Whether Transfer pricing methodology applied	Yes/No	
	2	Whether the Business activities remained the same		
	3	Whether the Financial, tax and accounting methods have remained the same	Yes/No	
	B- Functions performed, assets employed and risk undertaken (FAR)			
	1	Whether the FAR has materially remained same	Yes/No	
	2	Whether the classification of the Applicant have remained the same	Yes/No	
	C- AE			
	1	Whether any new AE has been added from a jurisdiction notified under section 94A or is resident of no tax or low tax jurisdiction as per rule 86(i).	Yes /No	
	2	Whether any AE has become resident of a jurisdiction notified under section 94A or no tax or low tax jurisdiction as per rule 86(i).	Yes/No	
	D- Invoicing and Credit term			
	1	Whether the frequency of raising invoices by the Applicant was as per APA	Yes/No	
	2	Whether the frequency of raising invoices by the AE was as per APA	Yes/No	
	3	Whether the invoices were raised by the Applicant as per the time specified in APA	Yes/No	
	4	Whether the invoices were raised by the AE as per the time specified in APA	Yes/No	
	5	Whether the invoices were realised by the Applicant as per the time specified in APA	Yes/No	
	6	Whether the invoices were paid by the Applicant as per the time specified in APA	Yes/No	
	7	Whether the applicant has offered interest income in case the invoicing and credit terms have not been complied with	Yes/No	
	E- Other compliances			
	1	Whether the provisions of 170 have been complied with	Yes/No	
	2	Whether the provisions of 177have been complied with	Yes/No	

	3	Whether the segmental accounts have been prepared as agreed	Yes/No	
	4	Whether certificate (s) as agreed from management, cost accountant, chartered accountant, chartered engineer and registered valuer have been obtained	Yes/No	
	5	Other critical assumptions as per APA not covered above (Pl. specify) (add row, if required)	Yes/No	
A-3	Whether the documentation as referred to in the APA has been maintained and furnished.		Yes/No	If no, details thereof

10. Some of the information in the form would be pre-filled to the extent possible.
11. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 53

Form for filing particulars of past years for calculating relief in tax payable under section 206(1).

Part A: Particulars of the Person					
1.	Name:			*(refer Note 1)*	
2.	Address:			*(refer Note 2)*	
3.	Communication Address in India:			*(refer Note 3)*	
4.	Permanent Account Number (PAN):				
5.	Aadhaar Number:				
6.	Tax Identification Number (TIN), if available, in the country / region of residence:				
7.	E-mail Id:				
8.	Contact Number:			Country Code	Number
				(drop down)	
9.	Authorised Representative (if applicable):			*(refer Note 4)*	

Part B: Other Details					
10.	Residential status of the company:				
11.	Relevant Tax Year				
12.	Is it a case of Advance Pricing Agreement (APA) or secondary adjustment:				
13.	Details of past income (refer rule 118(3)):	Relevant Tax year	Amount of past income	Total amount of past income	
14.	Amount A of formula in rule 118(1) (tax payable on book profit of the tax year including past income):				
15.	Amount B of formula in rule 118(1) (tax payable on book profit of the tax year excluding past income):				
16.	(A-B) [(14) – (15)]:				
17.	a.	Amount C of formula in rule 118(1):			
	b.	Amount of tax payable Aggregate of tax payable on the book profit of past years including past income	Relevant tax year	Details of tax payable on the book profit of past years including past income:	Relevant tax year
18.	a.	Amount D of formula in rule 118(1):			
	b.	Details of tax payable on the book profit of past years:	Relevant tax year	Amount of tax payable	Aggregate of tax payable on the book profit of the past years
19.	(C-D) [(17)(a) – (18)(a)]:				
20.	Relief in tax under section 206 [(16) – (19)] (enter zero, if negative):				

Verification

I, _____, holding PAN _____ hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.

Place: Signature:
Date: Name:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. The details of the Authorised Representatives shall include the full name, address, e-mail and contact number of the Authorised Representatives.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 54
Application for Renewal of an Advance Pricing Agreement (APA)

<table>
<tr><th colspan="12">Part A: Particulars of the Applicant</th></tr>
<tr><td>1.</td><td colspan="8">Name:</td><td colspan="3">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="8">Address:</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="8">Communication Address in India:</td><td colspan="3">(refer Note 3)</td></tr>
<tr><td>4.</td><td colspan="8">PAN</td><td colspan="3"></td></tr>
<tr><td>5.</td><td colspan="8">Contact Details in India (e-mail ids and phone number):</td><td colspan="3"></td></tr>
<tr><td>6.</td><td colspan="8">Details of Authorised Representative:</td><td colspan="3">(refer Note 4)</td></tr>
<tr><th colspan="12">Part B: Other Details</th></tr>
<tr><td>7.</td><td colspan="8">Acknowledgment no. of the Application filed for the last APA</td><td colspan="3"></td></tr>
<tr><td>8.</td><td colspan="8">Type of APA</td><td colspan="3">Unilateral/Bilateral /Multilateral</td></tr>
<tr><td>9.</td><td colspan="8">If Bilateral or Multilateral APA, have the Associated Enterprises (AE) applied for APA in their resident country/region</td><td colspan="3"></td></tr>
<tr><td></td><td>a.</td><td colspan="7">If yes, enclose evidence of application</td><td colspan="3"></td></tr>
<tr><td></td><td>b.</td><td colspan="7">If no, proposed date of application</td><td colspan="3"></td></tr>
<tr><td></td><td>c.</td><td colspan="7">Period of APA applied for in other country</td><td colspan="3"></td></tr>
<tr><td>10.</td><td colspan="8">Period of proposed APA and date from which APA is requested:</td><td>Period</td><td colspan="2">Date</td></tr>
<tr><td>11.</td><td colspan="8">Details of International transactions proposed to be covered:</td><td colspan="3"></td></tr>
<tr><td></td><td>Sl. No.</td><td>Transaction ID (refer Note 5)</td><td>Type</td><td>Estimated Amount</td><td colspan="3">Particular of AE</td><td>Proposed Transfer pricing methodology (refer Note 6)</td><td colspan="2">Whether Rollback is opted for</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>Name of the AE</td><td>Location of AE (Country /Region)</td><td>AE's Taxpayer Identification Number (TIN) or its equivalent</td><td></td><td colspan="2"></td></tr>
<tr><td></td><td>1.</td><td></td><td></td><td></td><td></td><td></td><td></td><td>(Select one)</td><td colspan="2">Yes/No</td></tr>
<tr><td></td><td>2.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td colspan="2"></td></tr>
<tr><td>12.</td><td colspan="11">Details for prior four tax years for each transaction for which rollback opted (refer Note 9.A-27):</td></tr>
<tr><td></td><td>Tax year</td><td>Transaction ID</td><td colspan="2">Date of furnishing of return of income</td><td colspan="2">Date of furnishing of audit report in Form No. 48</td><td colspan="2">Details of pending appeals</td><td colspan="3">Whether Appellate Tribunal has disposed of an appeal on Arm length price of the international transaction</td></tr>
<tr><td></td><td></td><td></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td><td colspan="3">Yes/No</td></tr>
<tr><td>13.</td><td colspan="8">Particulars of the fee paid by the applicant:</td><td colspan="3"></td></tr>
<tr><td></td><td>a.</td><td colspan="7">Application Fee:</td><td colspan="3"></td></tr>
<tr><td></td><td></td><td>A.</td><td colspan="6">Amount</td><td colspan="3"></td></tr>
<tr><td></td><td></td><td>B.</td><td colspan="6">Transaction Ref. No.</td><td colspan="3"></td></tr>
<tr><td></td><td>b.</td><td colspan="7">Rollback Fee:</td><td colspan="3"></td></tr>
<tr><td></td><td></td><td>A.</td><td colspan="6">Amount</td><td colspan="3"></td></tr>
<tr><td></td><td></td><td>B.</td><td colspan="6">Transaction Ref. No.</td><td colspan="3"></td></tr>
<tr><td>14.</td><td colspan="4">Are there any changes in the details / documents mentioned at Annexures A-1 to A-26 from the last application filed:</td><td colspan="4">Yes/No (refer Note 9))</td><td colspan="3">If the response is Yes, then relevant annexure(s) may please be updated</td></tr>
<tr><td></td><td colspan="4">A-1</td><td colspan="4"></td><td colspan="3"></td></tr>
<tr><td></td><td colspan="4">A-2</td><td colspan="4"></td><td colspan="3"></td></tr>
</table>

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application.

Place: Signature:
Date: Name:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. The details of the Authorised Representatives shall include the full name, address, e-mail and contact number of the Authorised Representatives.
5. Transaction ID shall be specified for each type of international transaction and subsequently it shall be auto populated.
6. Transfer pricing methods shall be selected from the methods as specified in section 165.
7. The fee shall be computed in accordance with the rule 106(5).
8. Where the region is a specified territory, the same is to be mentioned.
9. The Annexures referred to in Sl. No.8 are as under: -

Annexure	Particulars			
General				
A-1	History and background of the applicant and the associated enterprise.			
A-2	General description of business and products/services.			
A-3	Multinational structure, organizational arrangement, operational set-up, including major transaction flows.			
A-4	Details of all other transaction flows of the multinational enterprise (volumes, directions and amounts) that may have an impact on the pricing of the covered transactions.			
A-5	Proposed terms and conditions, and critical assumptions, for the APA.			
A-6	Details of all the business location(s)			
	Adress of the location(s)		Functions performed	Employee headcount
A-7	Details of parent company			
a.	Details of all Immediate Parent Company:			Yes/ No
	A.	Name		
	B.	Address		
	C.	Country/region of residence		
	D.	TIN or its equivalent		
b.	Details of Ultimate Parent Company:			Yes/ No
	A.	Name		
	B.	Address		
	C.	Country/region of residence		

<table>
<tr><td></td><td>D.</td><td>TIN or its equivalent</td><td></td></tr>
<tr><td colspan="4">Functional Analysis</td></tr>
<tr><td>A-8</td><td colspan="3">Detailed functional analysis of the applicant and all relevant entities with respect to the covered transactions.</td></tr>
<tr><td>A-9</td><td colspan="3">Business strategies for the period covered by proposed APA: -
(i) current financial estimate and future financial projections,
(ii) business plans,
(iii) general business and industry trends,
(iv)future direction/business strategy including R&D, production and marketing
(v) Relevant marketing and financial studies (enclose copies).</td></tr>
<tr><td>A-10</td><td colspan="3">Financial statements on a consolidated and unconsolidated basis for the prior 5 years, (Also provide interim statements for the most recent period prior to the date of the submission).</td></tr>
<tr><td colspan="4">Industry and Market Analysis</td></tr>
<tr><td>A-11</td><td colspan="3">Comprehensive description of industry as well as generally accepted industrial and commercial practices.</td></tr>
<tr><td>A-12</td><td colspan="3">Identification and general profile of competitors, including respective market shares.</td></tr>
<tr><td>A-13</td><td colspan="3">Industry and general business statistics, financial ratios, and analyses/studies.</td></tr>
<tr><td>A-14</td><td colspan="3">Critical success factors for detailed industry analysis.</td></tr>
<tr><td>A-15</td><td colspan="3">Detailed analysis of the markets for all countries involved.</td></tr>
<tr><td colspan="4">Transfer Pricing Background</td></tr>
<tr><td>A-16</td><td colspan="3">Discussion of relevant legal considerations and requirements as per Indian law, foreign Law and DTAA between India and the foreign country including competent authority history.</td></tr>
<tr><td>A-17</td><td colspan="3">Discussion of relevant rulings, UAPAs/BAPAs/MAPAs, and other similar arrangements entered into with foreign tax administrations, for transfer pricing or other valuation bases, or other taxation matters entered into by the applicant (or its associated enterprises)</td></tr>
<tr><td>A-18</td><td colspan="3">History of transfer pricing audits and present status of appeals.
<table>
<tr><th>Tax Year</th><th>Disputed International Transaction</th><th>Amount of Adjustment</th><th>Decision of each appellate authority</th><th>Current status</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
</table></td></tr>
<tr><td>A-19</td><td colspan="3">History of foreign transfer pricing audits and present status of appeals.
<table>
<tr><th>Tax Year</th><th>Disputed International Transaction</th><th>Amount of Adjustment</th><th>Decision of each appellate authority</th><th>Current status</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
</table></td></tr>
<tr><td>A-20</td><td colspan="3">Copies of all relevant agreements (pricing, cost-sharing, licensing, agency, distributorship, etc.) relevant to this application is to be provided.</td></tr>
<tr><td>A-21</td><td colspan="3">Operating data (gross and net) segmented by product line, division, unit, and geographic region for the prior 5 years,</td></tr>
<tr><td colspan="4">Transfer Pricing Methodology (TPM) Analysis</td></tr>
<tr><td>A-22</td><td colspan="3">Provide all information, including detailed analyses and explanations needed to establish the appropriateness of a proposed TPM, in accordance with transfer pricing regulations as contained in the Indian Income-tax law.</td></tr>
<tr><td>A-23</td><td colspan="3">Discussion and analysis of each transfer pricing method, applied or rejected, for each covered transaction. In particular provide details on accepted or rejected internal comparable. (Indicate assumptions, strategies and policies that may have influenced the acceptance or rejection of each TPM).</td></tr>
<tr><td>A-24</td><td colspan="3">Summary of selected TPMs and secondary TPMs, if used as a sanity check.</td></tr>
</table>

A-25	Application of the proposed TPMs to the covered transactions for the 5 prior years' operations and the time period applicant wants to cover in APA, and discuss results.
A-26	Discussion and quantification of the variance from the proposed TPM, if any, from the TPM applied previously for the 5 prior years.
A-27	In case where rollback is not opted for any Transaction ID for any tax year, the reasons for the same is to be provided.

10. Some of the information in the form would be pre-filled to the extent possible.
11. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 55

Form of application for an assessee, resident in India, seeking to invoke mutual agreement procedure provided for in agreements with other countries or specified territories

Part A: Particulars of the Applicant			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	Email Id:		
5.	Contact Number:	Country Code	Number
Part B: Other Details			
6.	Status:	*(refer Note 3)*	
7.	Tax Year(s):		
8.	Jurisdictional Circle/ Ward:		
9.	Name and Designation of Tax Authority in the other country or region (Treaty Partner):		
10.	Date of the notice or order giving rise to the action:		
11.	Whether it is claimed that the order/action of the Tax Authority of the Treaty Partner not in accordance with the agreement? *(refer Note 5.A-3)*	Yes/No	
12.	Other details to be provided as separate enclosure:	*(refer Note 4)*	

Verification
I, _____, solemnly affirm that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct and complete and particulars shown therein are truly stated. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application. I further declare that I am making this application in my capacity as _____ (designation) and that I am holding PAN _____ and I am competent to make this application and verify it.

Place: Signature:
Date: Name:
Designation:

Notes:

1. The name shall include full name of the entity.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/specified territory and pin code.
3. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company

(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial juridical person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

4. With respect to Part B (Sl. No. 12), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Copy of notice or order giving rise to action.
A-2	Detailed reasons provided in respect of Part B (Sl. No. 11), if any.
A-3	If answer is 'Yes' in Part B (Sl. No. 11), then complete details along with reasons thereof must be provided.
A-4	Details of remedy sought in the other country or specified territory, if any, with documentary evidence.
A-5	Document(s) in respect of A-4.
A-6	Any other document

5. Where region is a specified territory the same is to be mentioned.
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 56
MASTER FILE
Information and document to be furnished by the person who is a constituent entity under section 171(4)

Part A: Particulars of the Person			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number

Part B: Other Information		
6.	Accounting Year for which the information and document is being submitted:	
7.	Details of the international group of which the assessee is a constituent entity:	
	Name *(refer Note 1)*	Address *(refer Note 2)*

8. Details of all the constituent entities of the international group operating in India:

Sl. No.	Name *(refer Note 1)*	PAN	Address *(refer Note 2)*
1.			
2.	(*Repeat, if required)*		

9. Details of all the constituent entities of the international group:

Sl. No.	Name *(refer Note 1)*	Address *(refer Note 2)*	Legal Status	Whether engaged in the development and management of intangible property (Yes/No)	Whether legally owns the intangible property/group of intangible property (Yes/No)	Intangible property/group of intangible property(ies) *(refer Note 3)*
A	B	C	D	E	F	G
1.						
2.	(*Repeat, if required)*					

10.	Other details to be provided as separate enclosure:	*(attach as per Note 4)*

Verification

I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.

I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application.

Place: Signature:
Date: Name:
Designation:

Notes:

1. The name shall include full name of the person, specified fund or stock broker.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code/zip code.
3. In Part B (Sl. No. 9), column G is to be filled only if the answer in column F for the respective entity is Yes.
4. With respect to Part B (Sl. No. 10), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Chart depicting the legal status of the constituent entity and ownership structure of the entire international group.
A-2	Written description of the business of the international group during the accounting year in accordance with rule 123(1)(C) containing the following, namely: — (i) the nature of the business or businesses; (ii) the important drivers of profits of such business or businesses; (iii) a description of the supply chain for the five largest products or services of the international group in terms of revenue and any other products including services amounting to more than five per cent of the consolidated group revenue; (iv) a list and brief description of important service arrangements made among members of the international group, other than those for research and development services; (v) a description of the capabilities of the main service providers within the international group; (vi) the transfer pricing policies for allocating service costs and determining prices to be paid for intra-group services; (vii) a list and description of the major geographical markets for the products and services offered by the international group; (viii) the functions, assets and risks analysis of the constituent entities of the international group that contribute at least ten per cent of the revenues or assets or profits of such group; and (ix) a description of the important business restructuring transactions, acquisitions and divestments.
A-3	Description of the overall strategy of the international group for the development, ownership and exploitation of intangible property, including location of principal research and development facilities and their management.
A-4	List and brief description of important agreements among members of the international group related to intangible property, including cost contribution arrangements, principal research service agreements and license agreements.
A-5	Description of the transfer pricing policies of the international group related to research and development and intangible property.
A-6	Description of important transfers of interest in intangible property, if any, among

	entities of the international group, including the names and addresses of the selling and buying entities and the compensation paid for such transfers.
A-7	Detailed description of the financing arrangements of the international group, including the names and addresses of the top ten unrelated lenders.
A-8	List of group entities that provide central financing functions, including their addresses of operation and of effective management.
A-9	Detailed description of the transfer pricing policies of the international group related to financing arrangements among group entities.
A-10	A copy of the annual consolidated financial statement of the international group.
A-11	A list and brief description of the existing unilateral advance pricing agreements and other tax rulings in respect of the international group for allocation of income among countries.

5. This form is to be signed and verified by the person competent to verify the return of income under section 265.
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 57

Intimation by a designated constituent entity, resident in India, of an international group, for the purposes of section 171(4)

Part A: Particulars of the Designated Constituent Entity			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number

Part B: Other Information			
6.	Name of the international group of which the assessee is a constituent entity:	*(refer Note 1)*	
7.	Details of the parent entity of the international group:		
	Name (refer Note 1)	*Address (refer Note 2)*	*Country of residence*
8.	Accounting Year for which the report is being submitted:		

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this application.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the constituent entity, parent entity or group name (in the case of (Sl. No. 1, 6 and 7)).
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code/zip code.
3. This form is to be signed by the person competent to verify the return of income under section 265.
4. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 58

Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India, for the purposes of section 511(1)

<table>
<tr><th colspan="5">Part A: Particulars of the Constituent Entity</th></tr>
<tr><td>1.</td><td colspan="3">Name:</td><td>(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="3">Address:</td><td>(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="3">Permanent Account Number (PAN):</td><td></td></tr>
<tr><td>4.</td><td colspan="3">E-mail Id:</td><td></td></tr>
<tr><td rowspan="2">5.</td><td colspan="3" rowspan="2">Contact Number:</td><td>Country Code</td><td>Number</td></tr>
<tr><td></td><td></td></tr>
<tr><th colspan="6">Part B: Other Information</th></tr>
<tr><td>6.</td><td colspan="4">Name of the international group of which the assessee is a constituent entity:</td><td>(refer Note 1)</td></tr>
<tr><td rowspan="3">7.</td><td colspan="4">Details of the parent entity of the international group:</td><td>(refer Note 1)</td></tr>
<tr><td>Name (refer Note 1)</td><td>Address (refer Note 2)</td><td colspan="3">Country of residence</td></tr>
<tr><td></td><td></td><td colspan="3"></td></tr>
<tr><td rowspan="3">8.</td><td colspan="4">Whether the international group has designated an alternate reporting entity in place of the parent entity to furnish the report referred to in section 511(2). If Yes, then provide the following details of the alternate reporting entity:</td><td></td></tr>
<tr><td>Name (refer Note 1)</td><td>Address (refer Note 2)</td><td colspan="3">Country of residence</td></tr>
<tr><td></td><td></td><td colspan="3"></td></tr>
<tr><td>9.</td><td colspan="4">Reportable Accounting Year:</td><td></td></tr>
</table>

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application.

Place: Signature:
Date: Name:
Designation:

Notes:

1. The name shall include full name of the constituent entity, parent entity, alternative reporting entity or group name (in the case of (Sl. No. 1, 6 and 7)).
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code/zip code.
3. This form is to be signed by the person competent to verify the return of income under section 265.
4. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 59

COUNTRY-BY-COUNTRY REPORT

Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the purposes of section 511(2) or section 511(4)

Part A: Particular of Reporting Entity			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number:		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number
6.	Whether the reporting entity is the parent entity of the international group ((Select as applicable):	Yes/No	
Part B: Other Basic Details			
7.	Reporting Accounting Year/Tax Year:		
8.	Calendar Year:		
9.	Reporting type *(select one)*:	Original/Revised/Correction	
10.	In case revised or correction is selected furnish original filing sequence number:		
11.	Reporting Role *(select one)* (*refer Note 3*):	Ultimate Parent Entity/Surrogate Parent Entity/Local Filing	

PART C: OVERVIEW OF ALLOCATION OF INCOME, TAXES AND BUSINESS ACTIVITIES BY TAX JURISDICTION											
Name of the Multinational Enterprise group: ***Reportable accounting year:*** ***Currency used:***											
Sl. No.	Tax Jurisdiction	Revenues			Profit (Loss) before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued for Reportable Accounting Year	Stated Capital	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents
		Unrelated Party	Related Party	Total							
1.											
	(*Add rows for multiple entries*)										

PART D: LIST OF ALL THE CONSTITUENT ENTITIES OF THE MULTINATIONAL ENTERPRISE GROUP INCLUDED IN EACH AGGREGATION PER TAX JURISDICTION (Details to be filled constituent entities wise)											
Name of the Multinational Enterprise group: ***Reportable accounting year:***											
Sl. No.	Tax Jurisdiction	Constituent entities resident in the Tax Jurisdiction (Select one or specify)	Tax Jurisdiction of Organisation or Incorporation if Different from Tax Jurisdiction of Residence (Select or specify)	Tax Identification Number	Tax Identification Number issued by (Select or specify)	Address *(refer Note 2)*	Address Type (Select one) (*refer Note 3)*	Resident Country Code (Select one)	Main business activity (Select one) (*refer note 4*)	Incorporation Country Code (Select one)	Other Entity Information
	(*Add row for multiple entries*)										

PART E: ADDITIONAL INFORMATION	
Name of the Multinational Enterprise group: ***Reportable accounting year:***	
Sl. No.	Please include any further brief information or explanation that is considered necessary or that would facilitate the understanding of the compulsory information provided in Part B and Part C
1.	

	(Add row to provide multiple entries)

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this application.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. Name shall include full name of the reporting entity.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Address type of constituent entity shall be selected from the following: –
    a) Residential
    b) Residential or business
    c) Business
    d) Registered
    e) Unspecified

4. Main business activity shall be selected from the following: –
    a) Research and Development
    b) Holding/Managing intellectual property
    c) Purchasing or Procurement
    d) Manufacturing or Production
    e) Sales, Marketing or Distribution
    f) Administrative, Management or Support Services
    g) Provisions of services to unrelated parties.
    h) Internal group finance
    i) Regulated financial services
    j) Insurance

k) Holding shares of other equity instruments.
l) Dormant
m) Other

5. In the column titled "Tax Jurisdiction", the Reporting multi-national enterprise (MNE) should list all of the tax jurisdictions in which Constituent Entities of the MNE group are resident for tax purposes. A tax jurisdiction is defined as a State as well as a non-State jurisdiction which has fiscal autonomy. A separate line should be included for all Constituent Entities in the MNE group deemed by the Reporting MNE not to be resident in any tax jurisdiction for tax purposes. Where a Constituent Entity is resident in more than one tax jurisdiction, the applicable tax treaty tie breaker should be applied to determine the tax jurisdiction of residence. Where no applicable tax treaty exists, the Constituent Entity should be reported in the tax jurisdiction of the Constituent Entity's place of effective management.
6. In the three columns of the template under the heading "Revenues", the Reporting MNE should report the following information: (i) the sum of revenues of all the Constituent Entities of the MNE group in the relevant tax jurisdiction generated from transactions with associated enterprises; (ii) the sum of revenues of all the Constituent Entities of the MNE group in the relevant tax jurisdiction generated from transactions with independent parties; and (iii) the total of (i) and (ii). Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues should exclude payments received from other Constituent Entities that are treated as dividends in the payer's tax jurisdiction.
7. Under the column titled "Profit (Loss) before Income Tax", the Reporting MNE should report the sum of the profit (loss) before income tax for all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The profit (loss) before income tax should include all extraordinary income and expense items.
8. Under the column titled "Income Tax Paid (on Cash Basis)", the Reporting MNE should report the total amount of income tax actually paid during the relevant fiscal year by all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. Taxes paid should include cash taxes paid by the Constituent Entity to the residence tax jurisdiction and to all other tax jurisdictions. Taxes paid should include withholding taxes paid by other entities (associated enterprises and independent enterprises) with respect to payments to the Constituent Entity. Thus, if company A resident in tax jurisdiction A earns interest in tax jurisdiction B, the tax withheld in tax jurisdiction B should be reported by company A.
9. Under the column titled "Income Tax Accrued – Reportable Accounting Year", the Reporting MNE should report the sum of the accrued tax expense recorded on taxable profits or losses of the year of reporting of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The tax expense should reflect only operations in the reportable accounting year and should not include deferred taxes or provisions for uncertain tax liabilities.
10. Under the column titled "Stated Capital", the Reporting MNE should report the sum of the stated capital of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. With regard to permanent establishments, the stated capital should be reported by the legal entity of which it is a permanent establishment unless there is a defined capital requirement in the permanent establishment tax jurisdiction for regulatory purposes.
11. Under the column titled "Accumulated Earnings", the Reporting MNE should report the sum of the total accumulated earnings of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction as of the end of the year. With regard to permanent establishments, accumulated earnings should be reported by the legal entity of which it is a permanent establishment.
12. Under the column titled "Number of Employees", the Reporting MNE should report the total number of employees on a full-time equivalent (FTE) basis of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The number of

employees may be reported as of the year-end, on the basis of average employment levels for the year, or on any other basis consistently applied across tax jurisdictions and from year to year. For this purpose, independent contractors participating in the ordinary operating activities of the Constituent Entity may be reported as employees. Reasonable rounding or approximation of the number of employees is permissible, providing that such rounding or approximation does not materially distort the relative distribution of employees across the various tax jurisdictions. Consistent approaches should be applied from year to year and across entities.

13. Under the column titled "Tangible Assets other than Cash and Cash Equivalents", the Reporting MNE should report the sum of the net book values of tangible assets of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. With regard to permanent establishments, assets should be reported by reference to the tax jurisdiction in which the permanent establishment is situated. Tangible assets for this purpose do not include cash or cash equivalents, intangibles, or financial assets.
14. Under the column titled "Constituent Entities Resident in the Tax Jurisdiction", the Reporting MNE should list, on a tax jurisdiction-by-tax jurisdiction basis and by legal entity name, all the Constituent Entities of the MNE group which are resident for tax purposes in the relevant tax jurisdiction. As stated above with regard to permanent establishments, however, the permanent establishment should be listed by reference to the tax jurisdiction in which it is situated. The legal entity of which it is a permanent establishment should be noted (e.g. XYZ Corp – Tax Jurisdiction A PE).
15. Under the column titled "Tax Jurisdiction of Organization or Incorporation if different from Tax Jurisdiction of Residence", the Reporting MNE should report the name of the tax jurisdiction under whose laws the Constituent Entity of the MNE is organised or incorporated if it is different from the tax jurisdiction of residence.
16. Under the column titled "Main Business Activity(-ies)", the Reporting MNE should determine the nature of the main business activity(ies) carried out by the Constituent Entity in the relevant tax jurisdiction, by ticking one or more of the appropriate boxes. In this column, if the Reporting MNE chooses the option 'Other', then it shall be required to specify the nature of the activity of the Constituent Entity in the "Part C: Additional Information" section.

FORM NO. 60
Intimation on behalf of the international group for the purposes of section 511(5)

<table>
<tr><th colspan="5">Part A: Particulars of the International Group</th></tr>
<tr><td>1.</td><td colspan="2">Name:</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="2">Address:</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="2">E-mail Id:</td><td colspan="2"></td></tr>
<tr><td rowspan="2">4.</td><td colspan="2" rowspan="2">Contact Number:</td><td>Country Code</td><td>Number</td></tr>
<tr><td></td><td></td></tr>
<tr><th colspan="5">Part B: Other Information</th></tr>
<tr><td rowspan="3">5.</td><td colspan="4">Details of the parent entity of the international group:</td></tr>
<tr><td colspan="2">Name (refer Note 1)</td><td colspan="2">Address (refer Note 2)</td></tr>
<tr><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td rowspan="3">6.</td><td colspan="4">Details of the constituent entity designated to furnish the report under section 511(4):</td></tr>
<tr><td>Name (refer Note 1)</td><td>Address (refer Note 2)</td><td colspan="2">Permanent Account Number (PAN)</td></tr>
<tr><td></td><td></td><td colspan="2"></td></tr>
<tr><td rowspan="4">7.</td><td colspan="4">Details of all other constituent entities of the international group resident in India:</td></tr>
<tr><td>Sl. No.</td><td>Name of the constituent entity</td><td>PAN of the constituent entity</td><td>Address of the constituent entity</td></tr>
<tr><td>1.</td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td>(Repeat, if required)</td><td></td><td></td></tr>
</table>

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this application.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the group name, parent entity or constituent entity.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code/zip code.
3. This form is to be signed by the person competent to verify the return of income under section 265.
4. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 61

Authorisation for claiming deduction in respect of any payment made to any financial institution located in a notified jurisdictional area

Part A: Particulars of the Financial Institution			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN) (if available):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number

Authorisation

I,_____, hereby authorise the Central Board of Direct Taxes in the Ministry of Finance, Government of India or the Joint Secretary (Foreign Tax & Tax Research)-I or Joint Secretary (Foreign Tax & Tax Research)- II, Central Board of Direct Taxes, as the case may be, acting on behalf of Central Board of Direct Taxes to obtain the information and records relating to my account maintained with _____ (name and address of the financial institution) for the period as may be specified in the notice in writing which may be issued by the Central Board of Direct taxes or the above mentioned Income-tax authority acting on behalf of the Central Board of Direct Taxes.

With this authorisation, I hereby waive all protections provided under any law, by whatever name called, for the time being in force including but not limited to the law relating to data protection, privacy or banking secrecy.

I understand that "records" encompasses all documents that as an account holder or as a customer I am entitled to obtain on *my own behalf/on behalf of[#] _____ including:

(a) documents identifying the account holder, the beneficial owner and/or authorised persons;
(b) account opening documents;
(c) correspondence between the bank and the customer or beneficial owner or third parties in relation to the account;
(d) account statements and statements of assets.

The authorisation is irrevocable.

I also confirm that I am aware of all the consequences of this authorisation.

Place: Signature:

Date: Name:

Notes:

1. The name shall include the full name of the financial institution.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. [#]Provide name of the company, firm etc. which is the beneficial owner of the account maintained with the financial institution.
4. [*]Delete whichever is not applicable.

FORM NO. 62

Form for making the reference to the Commissioner of Income-tax by the Assessing Officer under section 274(1)

Part A: Particulars of the Assessee				
1.	Name:		*(refer Note 1)*	
2.	Address:		*(refer Note 2)*	
3.	Permanent Account Number (PAN):			
4.	E-mail Id:			
5.	Contact Number:		Country Code	Number
6.	Document Identification Number:			
Part B: Other Information				
7.	Status:		*(refer Note 3)*	
8.	Residential Status:		*(refer Note 4)*	
9.	Tax Year(s) in respect of which the proceedings under section 274 are proposed to be invoked:			
	(i)	Tax Years for which proceedings are pending:		
	(ii)	Other tax years proposed to be covered:		
10.	The last date for completion of assessment or reassessment proceedings:			
11.	Brief reasons for seeking declaration of the arrangement as impermissible avoidance arrangement:			
12.	Other details to be provided as separate enclosure:		*(attach as per Note 5)*	

Place: Signature:

Date: Name of the Assessing Officer:

Designation:

Notes:

1. The name shall include full name of the assessee.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

4. Fill residential status as below: —

(I)	Resident
(II)	Non-resident
(III)	Resident but Not Ordinarily Resident

5. With respect to Part B (Sl. No. 12), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Factual matrix of the arrangement entered into by the assessee including details of other parties.
A-2	Details of tax benefit (Tax Year-wise) arising under the arrangement: — (i) to the assessee; (ii) to all parties to the arrangement.
A-3	Brief facts in respect of computation of tax benefit.
A-4	Whether obtaining the tax benefit is the main purpose of the arrangement or part of the arrangement?
A-5	Whether notice under rule 129(1) has been served on the assessee, if yes date of service of the notice.
A-6	Summary of the reply of the assessee in response to the notice.
A-7	Indicate which of the following conditions is satisfied by the arrangement (along with basis of such conclusion): — (i) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length; (ii) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act; (iii) lacks commercial substance or is deemed to lack commercial substance under section 180, in whole or in part; or (iv) is entered into, or carried out, by means, or in manner, which are not ordinarily employed for *bona-fide* purposes.
A-8	Consequences in relation to tax likely to arise if the arrangement is declared as an impermissible avoidance arrangement.

6. This form is to be filed by the Assessing Officer before the Commissioner of Income-tax.
7. Some of the information in the form would be pre-filled to the extent possible.
8. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 63
Form for returning the reference made under section 274

Part A: Particulars of the Assessee			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number
6.	Document Identification Number:		
Part B: Other Information			
7.	Status:	*(refer Note 3)*	
8.	Residential Status:	*(refer Note 4)*	
9.	Tax Year(s) in respect of which the proceedings under section 274 were proposed to be invoked:		
10.	Date of receipt of reference in Form No. 63 from the Assessing Officer:		
11.	The basis of finding that Chapter XI is not applicable for Tax Year(s):		

Place: Signature:
Date: Name of the Commissioner:
Designation:

Notes:

1. The name shall include full name of the assessee.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

4. Fill residential status as below: —

(I)	Resident
(II)	Non-resident
(III)	Resident but Not Ordinarily Resident

5. This form is to be filed by the Commissioner of Income-tax and to be provided to the Assessing Officer and the assessee.
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 64

Form for making reference to the Approving Panel and for recording the satisfaction by the Commissioner before making a reference to the Approving Panel under section 274(4)

Part A: Particulars of the Assessee				
1.	Name:		*(refer Note 1)*	
2.	Address:		*(refer Note 2)*	
3.	Permanent Account Number (PAN):			
4.	E-mail Id:			
5.	Contact Number:		Country Code	Number
6.	Document Identification Number:			
Part B: Other Information				
7.	Status:		*(refer Note 3)*	
8.	Residential Status:		*(refer Note 4)*	
9.	Tax Year(s) in respect of which the proceedings under section 274 are proposed to be invoked:			
	i.	Tax Years for which proceedings are pending:		
	ii.	Other tax years proposed to be covered:		
10.	Date of receipt of Form No. 62 from the Assessing Officer:			
11.	Date of issuance of notice, setting out reasons, by the PCIT/ CIT to the assessee under section 274(2) (copy thereof to be enclosed):			
12.	Date of receipt of final submission from the assessee and dates of hearing provided to the assessee (copy of final submission of the assessee to be enclosed):			
13.	The last date for completion of assessment or reassessment proceedings:			
14.	Detailed reasons for being satisfied that the arrangement is an impermissible avoidance arrangement:			
15.	Other details to be provided as separate enclosure:		*(attach as per Note 5)*	

Part C: Reference to the Approving Panel
Whereas I have received the reference from the Assessing Officer under section 274(1) in Form No. 062 on _____ for declaring an arrangement as an impermissible avoidance arrangement in case of M/s _____ (the assessee), PAN _____ , and after considering the explanation of the assessee and all other relevant facts, I am satisfied that the arrangement is an impermissible avoidance arrangement and my satisfaction is recorded in Part A and Part B. I hereby make a reference under section 274(4) to the Approving Panel for declaring said arrangement as an impermissible avoidance arrangement.

Place: Signature:

Date: Name of the Commissioner:

Designation:

Notes:

1. The name shall include full name of the assessee.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

4. Fill residential status as below: —

(I)	Resident
(II)	Non-resident
(III)	Resident but Not Ordinarily Resident

5. With respect to Part B (Sl. No. 15), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Factual matrix of the arrangement in respect of which the reference is being made.
A-2	Details of tax benefit (Tax Year-wise) arising under the arrangement: — (i) to the assessee; (ii) to all parties to the arrangement.
A-3	Brief facts in respect of computation of tax benefit.
A-4	Whether obtaining the tax benefit is the main purpose of the arrangement or part of the arrangement?
A-5	Indicate which of the following conditions is satisfied by the arrangement (along with basis of such conclusion): — (i) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length; (ii) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act; (iii) lacks commercial substance or is deemed to lack commercial substance under section 180, in whole or in part; or (iv) is entered into, or carried out, by means, or in manner, which are not ordinarily employed for *bona-fide* purposes.
A-6	Has the assessee been given an opportunity of being heard with regard to the findings given in A-3, A-4 and A-5? If yes, provide the gist of reply furnished by the assessee.
A-7	Consequences in relation to tax likely to arise if the arrangement is declared as an impermissible avoidance arrangement.

6. This form is to be filed by the Commissioner of Income-tax for making reference to the Chairperson, Approving Panel.
7. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 65

Form for opting for taxation of income by way of royalty in respect of patent

Part A: Particulars of the assessee			
1.	Name of the assessee	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Residential Status	*(refer Note 3)*	
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax year	*(refer Note 4)*	
8.	Nature of business or activities of the assessee		

Part B: Particulars of tax year			
1.	(a) Whether the option for offering the income by way of royalty in respect of a patent as per section 194(1) [Table: Sl. No. 2] is to be exercised for the tax year?		*(Yes/No)*
	(b) Whether the return of income for the tax year has been filed?		*(Yes/No)*
	(c) If answer to (b) above is "Yes", please furnish date of filing of return of income (if filed already)		*(dd/mm/yyyy)*
2.	(a) Whether income by way of royalty in respect of a patent as per section 194(1) [Table: Sl. No. 2] is not offered for taxation as per the said section for any of the five tax years succeeding the tax year in which the option for taxation of such income is first validly exercised.		*(Yes/No)*
	(b) If answer to (a) above is Yes, provide the following details:		
	Tax year in which the option for taxation of income by way of royalty under section 194(1) [Table: Sl. No. 2] is first validly exercised	Date of furnishing of return of income for the tax year mentioned in column *(A)* *(dd/mm/yyyy)*	Tax year in which such income is not offered to tax in accordance with the provisions of section 194(1) [Table: Sl. No. 2]
	(A)	*(B)*	*(C)*

PART C: Particulars of Eligible Patent *(refer Note 5)*			
1.	**Patent Details**		
	(a) Patent Number granted under the Patents Act, 1970		
	(b) Date of grant of patent under the Patents Act, 1970	(dd/mm/yyyy)	
	(c) Description of the patent developed and registered in India containing the invention, patent article and patent process as detailed out in section 2 of the Patents Act	*(refer Note 6)*	
	(d)Whether the patent is granted to single person	*Yes/No*	
	(e) If answer to (d) above is Yes, please furnish details	Name	

	of patentee being the true and first inventor as entered in patent register.	Permanent Account Number			
		Address			
	(f) If answer to (d) above is No, please furnish details of the patentees of the patent (patentee being the true and first inventor as entered in patent register)	Sl. No.	Name	Permanent Account Number	Address
2.	**Details of Royalty Income from eligible patent**				
	(a) Amount of royalty income from eligible patent for the tax year				
	(b) Nature of royalty income derived from the eligible patent for the tax year as referred to in section 194(2)(l) *(select anyone)*	o (i) transfer of all or any rights (including the granting of a license) in respect of patent o (ii) imparting of any information concerning the working of, or the use of, a patent o (iii) use of any patent o (iv) rendering of any services in connection with the activities referred to in sub-clauses(i) to (iii)			
3.	**Details of Expenditure incurred on eligible patent**				
	(a) Please furnish details in respect of expenditure incurred by the assessee on the patent for any invention in respect of which patent is granted under the Patents Act, 1970				
	(i) Total expenditure incurred				
	(ii) Expenditure incurred in India				
	(iii) Expenditure incurred outside India				
	(b) Whether the expenditure incurred in a(ii) above is seventy five percent or more than the expenditure incurred under (a)(i) above?	*Yes/No*			

DECLARATION

I ..... (name of the authorized signatory) having Permanent Account Number …… in my capacity as …… (designation) of ……. (name of the assessee), do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place: ……

Date: ……

Signature of the Authorised Signatory

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. Pin/ZIP Code, vi. Area/locality, vii. District, viii. State.

3. Fill ‘residential status’ as (i) Resident (ii) Non-resident or (iii) Resident but not ordinarily resident

4. Please mention the tax year for which income by way of royalty in respect of patent is opted to be offered under section 194 (1) [Table: Sl. No. 2 column E (b)].
5. Particulars of each eligible patent should be reported separately along with royalty income and expenditure incurred details.
6. Please furnish a detailed note on patent developed and registered in India containing the invention, patent article and patent process as detailed out in section 2 of the Patents Act.
7. The form should be furnished and verified by the person authorized to sign the return of income under section 265.
8. Some of the information in the Form would be pre-filled to the extent possible.

9. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 66

Report for Computation of Book Profit for the purposes of section 206(1) of the Act

Part A (General Information)				
1.	Details of the company			
	(i)	Name	*(refer Note 1)*	
	(ii)	Address	*(refer Note 2)*	
	(iii)	PAN		
	(iv)	Contact Number	Country Code	
	(v)	Email ID		
Part B				
2.	Tax year			
3.	Total income of the company under the Act for the relevant tax year.			
4.	Income-tax payable on total income			
5.	Financial year adopted by the company under the Companies Act, 2013 (18 of 2013)			
6.	Details of the statement of profit and loss			
	(i)	Whether prepared in accordance with the provisions of Schedule III to the Companies Act, 2013 (18 of 2013). *(select one)*	1. Yes 2. No	
	(ii)	Profit according to statement of profit and loss		
7.	Whether the financial year referred to in Row 5 above is same as the **relevant tax year (**Row 2**)**? *(select one)*		1. Yes 2. No	
8.	If the financial year referred to in Sl. No.5 above is same as the tax year (Row 7 is YES), then whether the statement of profit and l**oss** referred to in Row.6 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general meeting? *(select one)*		1. Yes 2. No	
9.	If Sl. No. 8 is No, the extent and nature of variation be specified (*attach working separately, where required*).			

10	If the financial year referred to in Row 5 above is NOT same as the tax year(Row 7 is NO), then whether the statement of profit and loss referred to in Row.6 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts for the respective parts of the financial year laid or to be laid before the company at its annual general meeting? *(select one)*		1. Yes 2. No
11	If Row 10 is No, the extent and nature of variation be specified (*attach working separately, where required*).		
12	Profit according to statement of profit and loss referred to in Row 6 above as adjusted by the amount or aggregate of amounts on account of variations referred to in Row 9 or 11, as the case may be.		
	PART-B **Adjustments to be made in Book Profit**		
13.	**ADD:** Amounts in sections mentioned at Row.No.13(i) to 13(x) as below (attach working separately, where required).		
	(i)	Section 206(1)(c) (i)	
	(ii)	Section 206(1)(c)(ii)	
	(iii)	Section 206(1)(c)(iii)	
	(iv)	Section 206(1)(c)(iv)	
	(v)	Section 206(1)(c)(v)	
	(vi)	Section 206(1)(c)(vi)	
	(vii)	Section 206(1)(c)(vii)	
	(viii)	Section 206(1)(c)(viii)	
	(ix)	Section 206(1)(c)(ix)	
	(x)	Section 206(1)(c)(x)	
	(xi)	**ADD:** Aggregate of amounts mentioned at Row.No.13(i) to 13(x) as below	
14.	**LESS:** Amounts in sections mentioned at Row 14(i) to 14(vi) as below (Attach working separately, where required).		
	(i)	Section 206(1)(c)(xi)	
	(ii)	Section 206(1)(c)(xii)	
	(iii)	Section 206(1)(c)(xiii)	
	(iv)	Section 206(1)(c)(xiv)	
	(v)	Section 206(1)(c)(xv)	
	(vi)	Section 206(1)(c)(xvi)	
	(vii)	**LESS**: aggregate of amounts mentioned	

		at Row 14(i) to 14(vi).		
15.	Adjust ***(ADD or LESS, as specified)*** the following amounts in section as referred in Row 15(i) to 15(x) *(Attach working separately, where required).*			
	(i)	Section 206(1)(d)(i)		
		(a)	**Add:** Item No. (A)	
		(b)	**Less:** Item No. (B)	
	(ii)	Section 206(1)(d)(ii)		
		(a)	**Add**: Item No. (I)	
		(b)	**Less**: Item No. (II)	
	(iii)	Section 206(1)(d)(iii)		
		(a)	**Add**: Item No. (I)	
		(b)	**Less**: Item No. (II)	
	(iv)	Section 206(1)(d)(iv)		
		(a)	**Add:** Gain on transfer of units	
		(b)	**Less:** Loss on transfer of units	
	(v)	Section 206(1)(d)(v)		
		(a)	Add: Item No. (A)	
		(b)	Less: Item No. (B)	
	(vi)	**Less:** Section 206(1)(d)(vi)		
	(vii)	**Less:** Section 206(1) (d)(vii)		
	(viii)	**Less:** Section 206(1)(d)(viii)		
	(ix)	**Add:** Section 206(1)(d)(ix): Table Column A		
		(a)	Row (1)	
		(b)	Row (2)	
		(c)	Row (3) *[from 16(iv)]*	
		(d)	Row (4)	
		(e)	Row (5)	
	(x)	**Less:** Section 206(1)(d)(ix): Table Column B		
		(a)	Row (1)	
		(b)	Row (2)	
		(c)	Row (3) *[from 16 (iv)]*	
		(d)	Row (4)	
		(e)	Row (5)	

Part C				
16.	Transition Amount as defined in section 206(1)(t)(vi).			
	(i)	Amount or the aggregate of the amounts adjusted in the other Equity (including capital reserve and securities premium reserve).		
	(ii)	**To be further adjusted (increased or decreased) by**		
		(a	Amount or aggregate of amounts adjusted in Capital reserve.	
		(b	Amount or aggregate of amounts adjusted in Securities Premium reserve.	
		(c	Amount or aggregate of amounts adjusted in the other Comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.	
		(d	Amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 12 and Indian Accounting Standards 38 adjusted on the convergence date.	
		(e	Gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.	
		(f)	Adjustments relating to items of property, plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date.	
		(g	Adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed Cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.	
		(h	Adjustments relating to cumulative translation differences of a foreign operation	

			in accordance with paragraph D13 of the Indian Accounting Standard 101 On the convergence date.	
		(i)	Any other adjustment (to be specified).	
	(iii)	Total transition amount [16(i) as adjusted by 16(ii)]		
	(iv)	1/5th of transition amount [1/5th of 16(iii)]		
17	Details of adjustment for transition amount.			
	(i)	Convergence date as defined in section 206(1)(t)(ii).		
	(ii)	Year of convergence as defined in section 206(1)(t)(ix).		
	(iii)	Total transition amount [from 16(iii)]		
	(iv)	Amount or aggregate of amounts adjusted till Immediately preceding year.		
	(v)	Amounts adjusted in this year. [from 16(iv)]		
	(vi)	Amount to be adjusted in the subsequent year (s).		
Part D				
18	Book profit as computed according to sub- section (1) of section 206 [Row 12 as adjusted (ADD or LESS) by Row 13, 14 and 15] above			
19	Type of Assessee Company *(Select One)*			1. A unit, being a company located in an International Financial Services Centre and derives its income solely in convertible foreign exchange 2. Any Other Company
20	Tax Payable on Book Profit u/s 206(1) as per the applicable rate for the Type of Assessee Company in Row 19 above.			

CERTIFICATE

1. I/We have examined the accounts and records of (name and address of the assessee with PAN) engaged in business of (nature of business) in order to arrive at the book profit during the year ended on the 31st March,_____.
2. I/We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 206(1) of the Act in respect of the tax year (……) is ₹ which has been determined as per above.
3. In my/our opinion and to the best of my/our knowledge and according to the explanations given to me/us the particulars given in this Form are true and correct.

Date:
Place:

Signature
Name of the Accountant:
Designation:
Membership Number:
UDIN details, if any:

Name of proprietorship/Firm: Firm registration Number:

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
    i. Country/Region,
    ii. Flat/Door/Building,
    iii. Road/Street/ Block/Sector,
    iv. PIN/ZIP Code,
    v. Post Office,
    vi. Area/locality,
    vii. District,
    viii. State
3. This report is to be given by a chartered accountant, within the meaning of the Chartered Accountants Act, 1949 (38 of 1949), who holds a valid certificate of practice under section 6(1) of that Act and is not a person referred to in section 515(3)(b)(i) or (ii) of the Act.
4. Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons there for.
5. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 67

Report for Computation of Adjusted Total Income and Alternate Minimum Tax for the purposes of section 206(2) of the Act

<table>
<tr><td colspan="6">Part-A
Personal Information</td></tr>
<tr><td rowspan="7">1.</td><td colspan="2" rowspan="7">Details of the assessee</td><td colspan="3"></td></tr>
<tr><td>(i)</td><td>Name</td><td colspan="3">(Refer Note 1)</td></tr>
<tr><td>(ii)</td><td>Address</td><td colspan="3">(Refer Note 2)</td></tr>
<tr><td>(iii)</td><td>PAN</td><td colspan="3"></td></tr>
<tr><td>(iv)</td><td>Contact Number</td><td>Country Code</td><td colspan="2"></td></tr>
<tr><td>(v)</td><td>Email ID</td><td colspan="3"></td></tr>
<tr><td>(vi)</td><td>Nature of business</td><td colspan="3"></td></tr>
<tr><td>2.</td><td colspan="2">Tax Year</td><td colspan="3"></td></tr>
<tr><td colspan="6">Part B
Computation of Alternate Minimum Tax</td></tr>
<tr><td>3.</td><td colspan="2">Total income of the assessee computed in the manner laid down in the Income-tax Act before giving effect to section 206(2)(a) of the Act</td><td colspan="3"></td></tr>
<tr><td>4.</td><td colspan="2">Income-tax payable on total income referred to in Row 3 above</td><td colspan="3"></td></tr>
<tr><td rowspan="5">5.</td><td colspan="2" rowspan="5">The amount of deduction claimed under any Section (other than section 149) included in Chapter VIII-C</td><td>Sl.No</td><td>Section under which deduction claimed</td><td>Amount of deduction claimed</td></tr>
<tr><td>(i)</td><td></td><td></td></tr>
<tr><td>(ii)</td><td></td><td></td></tr>
<tr><td colspan="3">(REPEAT as required)</td></tr>
<tr><td colspan="2">Total</td><td></td></tr>
<tr><td>6.</td><td colspan="2">The amount of deduction claimed under section 46 as reduced by depreciation allowable as per provisions of section 33 (as if no deduction under section 46 was allowed in respect of the assets on which the deduction under that section is claimed).</td><td colspan="3"></td></tr>
<tr><td>7.</td><td colspan="2">Adjusted total income of the assessee (Row 4+5+6)</td><td colspan="3"></td></tr>
<tr><td>8.</td><td colspan="2">Type of Assessee
(Select one)</td><td colspan="3">1. A unit, being a person other than a company located in an International Financial Services Centre and derives its income solely in convertible foreign exchange.
2. A co-operative society.
3. Any other person (not being a company)</td></tr>
<tr><td>9.</td><td colspan="2">Alternate Minimum Tax (as per applicable rate mentioned in Section 206(2)(b) (ii) for the Type</td><td colspan="3"></td></tr>
</table>

	of Assessee in Row 8 above).	

CERTIFICATE

1. I/We have examined the accounts and records of..... .....(name and address of the assessee with **PAN)** engaged in business of..... (nature of business) in order to arrive at the adjusted total income and the alternate minimum tax for the year ended on the 31st March, ...

2. I/We certify that the adjusted total income and the alternate minimum tax has been computed in accordance with the provisions of the section. The tax payable under section 206(2) of the Act in respect of the tax year .....is ₹....., which has been determined as per above in this Form.

3. In my/our opinion and to the best of my/ our knowledge and according to the explanations given to me/us the particulars given in this Form are true and correct.

Date:

Place:

Signature

Name of the Accountant:

Designation:

Membership Number:

UDIN details, if any:

Name of proprietorship/Firm:

Firm registration Number:

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   - i. Country/Region,
   - ii. Flat/Door/Building,
   - iii. Road/Street/ Block/Sector,
   - iv. PIN/ZIP Code,
   - v. Post Office,
   - vi. Area/locality,
   - vii. District,
   - viii. State
3. This certificate is to be given by:

(i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of1949); or

(*ii)* any person, who in relation to any State, is, by virtue of the provisions in section 226(2) of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.

4. Where any of the matters stated in this report is answered in the negative or with qualification, the report shall state the reasons there for.
5. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 68

Statement of exempt income under Schedule VI [Table: Sl. Nos. 1 to 4]

Part A: Particulars of the Specified Fund									
1.	Name:							*(refer Note 1)*	
2.	Address of the registered office:							*(refer Note 2)*	
3.	Permanent Account Number (PAN):								
4.	Status:							*(refer Note 3)*	
5.	E-mail Id:								
6.	Contact Number:							Country Code	Number
7.	Registration Number as per the certificate of registration issued by the International Financial Services Centre Authority:								
8.	Date of registration:								
Part B: Other Information									
9.	Tax Year:								
10.	Total income during the Tax Year:								
11.	Details of exempt income under Schedule VI [Sl. No. 1 to 4]:								
	Sl. No.	Nature of income of the Specified Fund			Total Income			Income attributable to units held by non-resident (not being a permanent establishment of a non- resident in India)	
	A	Income as a result of transfer of a capital asset referred to in section 70(1)(r) of the Act			Total of Column (5) in Part I of Annexure A-1 *(refer Note 4)*			Total of Column (9) in Part I of Annexure A-1 *(refer Note 4)*	
	B	Income as a result of transfer of securities (other than shares in a company resident in India)			Total of Column (5) in Part II of Annexure A-1 *(refer Note 4)*			Total of Column (9) in Part II of Annexure A-1 *(refer Note 4)*	
	C	Income from securities issued by a non-resident (not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India			Total of Column (5) in Part I of Annexure A-2 *(refer Note 4)*			Total of Column (9) in Part I of Annexure A-2 *(refer Note 4)*	
	D	Income from a securitisation trust which is chargeable under the head "Profits and gains of business or profession"			Total of Column (5) in Part II of Annexure A-2 *(refer Note 4)*			Total of Column (9) in Part II of Annexure A-2 *(refer Note 4)*	
	Total Exempt Income under Schedule VI [Sl. No. 1 to 4]								
12.	Whether conditions under rule 144(1) are fulfilled:								Yes/No
13.	Details of units held by residents during the tax year								
	Sl. No.	Name of resident unit holder	PAN of resident	Tax Identification Number in country of residence during the tax year when unit was issued	Total Number of units held	Value of units held	Whether sponsor or manager (Yes/No)	Whether the resident has become a resident under section 6 of the Act	If yes date of exit from fund

								during this tax year subsequent to the tax year in which such unit or units were issued? (Yes/No)	
	1.								
	2.	*(Repeat, if required)*							
	Total								

14.	Aggregate value of units (₹ in crore) during the tax year:	
15.	Aggregate number of units during the tax year:	
16.	Proportion of units (value) held by residents during the tax year:	
17.	Proportion of units (number) held by residents during the tax year:	
18.	Other details to be provided as separate enclosure:	*(attach as per Note 4)*

Verification

I, _____ (Name in full) having PAN _____do hereby declare that to the best of my knowledge and belief what is stated above and, in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete.

2. I do hereby affirm that the conditions stipulated in Schedule VI [Note 1(g)(i)] are satisfied by the specified fund.

3. I also affirm that during the tax year _____, the units held by residents are not counted as units held by non- residents, for the purposes of computation of exempt income under rule 139(1) and rule 140(1) and (2).

4. I further affirm that I am furnishing such statement in my capacity as _____ (designation) and that I am competent to make this declaration and furnish this statement.

Place: Signature:

Date: Name:

Designation:

Notes:

1. The name shall include full name of the specified fund.

2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.

3. Fill legal status as below: —

(I)	Company
(II)	Trust
(III)	Limited Liability Partnership
(IV)	Body Corporate

4. With respect to Part B (Sl. No. 11), following details shall be provided as annexures, namely: —

Annexure	Particulars								
A-1	Sl. No.	Name of security	Date of acquisition	Date of transfer	Capital Gains	Aggregate of daily 'assets under Management' of the Specified Fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) from the date of acquisition of the capital asset or security to the date of transfer of such capital asset or security	Aggregate of daily total 'assets under Management' of the Specified Fund from the date of acquisition of the capital asset or security to the date of transfer of such capital asset or security	Ratio	Income attributable to units held by the non-resident (not being the permanent establishment of a non-resident in India)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)

	Part I. Income from transfer of securities referred to in section 70(1)(r)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)
	1.								
	2.	*(Repeat, if required)*							
	Total								
	Part II. Income from Transfer of securities (other than shares in a company resident in India)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)
	1.								
	2.	*(Repeat, if required)*							
	Total								
A-2	Sl. No.	Name of security	Nature of income *(refer Note 5)*	Date of receipt of income	Income	Assets under Management held by non-resident unit holders (not being the permanent establishment of a non-resident in India) as on the date of receipt of income	Total 'asset under management' as on the date of receipt of income	Ratio	Income attributable to units held by the non-resident (not being the permanent establishment of a non-resident in India)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) =	(9) = (5) × (8)

							(6) / (7)	
Part I. Income from Securities attributable to units held by a non-resident (not being a permanent establishment of a non- resident in India) and where such income otherwise does not accrue or arise in India.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)
1.								
2.	*(Repeat, if required)*							
Total								
Part II. Income from a securitization trust which is chargeable under the head "Profits and gains of business or profession".								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)
1.								
2.	*(Repeat, if required)*							
Total								

5. Relevant code to be selected from the following: —

Sl. No.	Nature of income	Code
1.	Dividend	1
2.	Interest	2
3.	Other Income. Specify	3

6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 69

Statement of income of a Specified fund eligible for concessional taxation under section 210(2) of the Act

PART – A				
1.	**Details of the specified Fund**			
	i.	**Name**	*(refer note 1)*	
	ii.	**Address of the registered office**	*(refer note 2)*	
	iii.	**PAN**		
	iv	**Email ID**		
	v	**Contact Number**	Country Code	
	vi	**Legal Status** *(select one)*	1. company 2. trust 3. limited liability partnership 4. body corporate	
	vii	**Registration number as per the certificate of registration issued by the International Financial Services Centre Authority**		
	viii	**Date of registration:**	*dd/mm/yyyy*	
	ix	**Please upload a copy of the certificate of registration**	*UPLOAD*	
2	**Tax year ending**		*dd/mm/yyyy*	
3	**Total Income of Specified Fund during Tax Year**			

PART-B: Details of income of specified fund attributable to non-residents and eligible for concessional taxation under section 210(2)			
Sl. No	**Income/Loss of the Specified Fund**	**Amount**	**Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)**
4	**Income from securities as referred to in section 210(1) [Table: Sl. No.1] (Part A)**	*Total of Column (5) in Part A of Annexure 1*	*Total of Column (9) in Part A of Annexure 1*
5	**Income from Short Term Capital Gain arising from transfer of securities as referred to in section 210(1)[Table: Sl. No.2] (Part B1)**	*Total of Column (5) in Part B1 of Annexure 2*	*Total of Column (9) in Part B1 of Annexure 2*
6	**Income from Short Term Capital Gain arising from transfer of securities as referred to in section 210(1)[Table: Sl. No.3] (Part B2)**	*Total of Column (5) in Part B2 of Annexure 2*	*Total of Column (9) in Part B2 of Annexure 2*
7	**Income from Long Term Capital Gain as referred to in section 210(1)[Table: Sl. No.4] (Part B3)**	*Total of Column (5) in Part B3 of Annexure 2*	*Total of Column (9) in Part B3 of Annexure 2*
8	**Income from Long Term Capital Gain as referred to in section 210(1)[Table: Sl. No.5] (Part B4)**	*Total of Column (5) in Part B4 of Annexure 2*	*Total of Column (9) in Part B4 of Annexure 2*

Declaration

I _____ (name), holding PAN_____, do hereby affirm that the conditions stipulated in Schedule VI [Note 1(g)(i)] are satisfied by the specified fund. I do hereby declare that to the best of my knowledge and belief what is stated above and, in the Annexure(s) is correct and complete. I further declare that I am furnishing such statement in my capacity as _____(designation) and that I am competent to make this declaration and furnish this statement.

Place:
Date:

Signature ……..……
Name……
Designation……

Annexure 1

S. No.	Name of security	Nature of Income *(select one)*	Date of receipt of income *(dd/mm/yyyy)*	Income (in Rs.)	Assets under management held by non-resident unit-holders (not being the permanent establishment of a non-resident in India) as on the date of receipt of income	Total asset Under management as on the date of receipt of income.	Ratio	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India) (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)= (6)/ (7)	(9) = (5)×(8)
Part A. Income from securities as referred to in section 210(1) [Table: Sl. No.1]								
1.		1. Dividend 2. Interest 3. Others (Specify)						
2.		1. Dividend 2. Interest 3. Others (Specify)						
3.		1. Dividend 2. Interest						

		3. Others (Specify)						
Total								

Annexure 2

S. No.	Name of security	Date of acquisition (*dd/mm/yyyy*)	Date of transfer (*dd/mm/yyyy*)	Capital Gain	Aggregate of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) from the date of acquisition of the security to the date of transfer of such security	Aggregate of daily total 'assets under management' of the specified fund, from the date of acquisition of the security to the date of transfer of such security.	Ratio	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6)/(7)	(9) = (5)×(8)
Part B1 Income from Short Term Capital Gain as referred to in section 210(1)[Table: Sl. No.2]								
1.								
2.								
Total								
Part B2. Income from Short Term Capital Gain as referred to in section 210(1)[Table: Sl. No.3]								
1.								
2.								
Total								
Part B3. Income from Long Term Capital Gain as referred to in section 210(1)[Table: Sl. No.4]								
1.								
2.								
Total								
Part B4. Income from Long Term Capital Gain as referred to in section 210(1)[Table: Sl. No.5]								
1.								
2.								
Total								

Note:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   - *i. Country/Region,*
   - *ii. Flat/Door/Building,*
   - *iii. Road/Street/ Block/Sector,*

iv. *PIN/ZIP Code,*
v. *Post Office,*
vi. *Area/locality,*
vii. *District,*
viii. *State*

3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 70

Annual Statement of exempt income and income taxable at concessional rate for an investment division of an offshore banking Unit.

1.	Name of the Specified Fund (Declarant)		*(refer Note 1)*
2.	Address of the registered office of the specified fund:		*(refer Note 2)*
3.	Legal status *(Select one)*		1. Company 2. Trust 3. Limited Liability Partnership 4. Body corporate
4.	PAN		
5.	Tax year ending		*dd/mm/yyyy*
6.	Date of establishment / incorporation		*dd/mm/yyyy*
7.	Date of commencement of operations		*dd/mm/yyyy*
8.	a.	Registration number as per the certificate of registration as a Category-I foreign portfolio investor under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019	
	b.	Date of registration	*dd/mm/yyyy*
	c.	Please upload a copy of the certificate of registration	UPLOAD
PART B			
9.	Whether conditions as mandated by 142 are fulfilled *(Select one)*		1. Yes 2. No
10.	Calculation of income accrued or arisen to, or received by an eligible investment division exempt under section 11 read with Schedule VI [Table: Sl. Nos. 1 to 4] of the Act		
	(A)	Income as a result of transfer of a capital asset referred to in section 70(1)(r) of the Act on a recognized stock exchange in any IFSC and where the consideration is paid or payable in convertible foreign exchange;	
	(B)	Income as a result of transfer of securities (other than shares in a company resident in India);	
	(C)	Income from securities issued by a non-resident (not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India;	
	(D)	Income from a securitization trust which is chargeable under the head "Profits and gains of business or profession";	
	(E)	Income of the eligible investment division **[A + B + C + D]**	
11.	Calculation of income accrued or arisen to, or received by an eligible investment division taxable under section 210(3) of the Act		
	(A)	Income from securities as referred to in section 210(1)[Table: Sl. No. 1]	
	(B)	Income by way of short-term capital gain referred to in section 210(1) [Table: Sl. No. 2], as a result of transfer of security (other than that referred to in section 196 of the Act)	

	(C)	Income by way of short-term capital gain referred to in section 210(1) [Table: Sl. No. 3], as a result of transfer of security referred to in section 196 of the Act	
	(D)	Income by way of long-term capital gain referred to in section 210(1) [Table: Sl. No. 4], as a result of transfer of a security (other than that referred to in section 198 of the Act) ;	
	(E)	Income by way of long-term capital gain referred to in section 210(1) [Table: Sl. No. 5], as a result of transfer of a security referred to in section 198 of the Act	
	(F)	Income of the eligible investment division [**A+B+C+D+E**]	

Verification

I, _____, (Name) holding PAN_____, do hereby declare that to the best of my knowledge and belief what is stated in the form above is correct and complete. I further declare that I am furnishing such statement in my capacity as_____(designation) and that I am competent to make this declaration and furnish this statement.

Place:

Date:

Signature……
Name…….
Designation……

Note:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   i. Country/Region,
   ii. Flat/Door/Building,
   iii. Road/Street/ Block/Sector,
   iv. PIN/ZIP Code,
   v. Post Office,
   vi. Area/locality,
   vii. District,
   viii. State

3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 71

Verification by an Accountant for computation of exempt income of specified fund, attributable to the investment division of an offshore banking unit, for the purposes of Schedule VI of the Act

Part-A			
1	Details of the assessee		
	i.	Name	*(refer note 1)*
	ii.	Address	*(refer note 2)*
	iii.	PAN	
2.	Details of the offshore Banking Unit to which the eligible investment division belong.		
	i.	Name	*(refer note 1)*
	ii.	Address	*(refer note 2)*
3.	Tax Year		
Part-B			
4.	Conditions to be fulfilled by the eligible investment division of the Offshore Banking Unit		
	i.	Whether separate accounts for the registered investment division have been maintained? *(select one)*	1.Yes 2.No
	ii.	Whether the accounts referred to in (i) have been audited by an Accountant? *(select one)*	1.Yes 2.No
	iii.	Whether proper documentation in respect of inbound remittance for buying and selling the investments have been maintained? *(select one)*	1.Yes 2.No
	iv	Whether proper documentation in respect of the use of inward remittance made to India has been maintained? *(select one)*	1.Yes 2.No
	v	Whether the bank statements of all accounts of the registered investment division have been maintained? *(select one)*	1.Yes 2.No
	vi	Whether contract notes relating to purchase and sale of securities by the registered investment division have been maintained? *(select one)*	1.Yes 2.No
	vii	Whether a statement of securities issued by the custodian has been maintained? *(select one)*	1.Yes 2.No

Verification

1. I/We have examined the books of account and other documents showing the particulars of income accrued or arisen to, or received by the eligible investment division of (name of the offshore banking unit) which is eligible for exemption under section 11 read with

Schedule VI [Table: Sl. Nos. 1 to 4] and Concessional rates under section 210(3) of the Act.

2. I/We do hereby affirm that the eligible investment division of _____(name of the offshore banking unit) has fulfilled the conditions given in Row 4 above.

3. I/We hereby further affirm that the above particulars are true and correct to the best of my/our knowledge and belief.

Signature

Date……..

Place……. Name of the Accountant:

Designation:

Membership Number:

UDIN details, if any:

Name of proprietorship/Firm:

Firm registration Number:

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
    - i. Country/Region,
    - ii. Flat/Door/Building,
    - iii. Road/Street/ Block/Sector,
    - iv. PIN/ZIP Code,
    - v. Post Office,
    - vi. Area/locality,
    - vii. District,
    - viii. State

FORM NO. 72

Statement of income paid or credited by a securitisation trust to be furnished under section 221

Part A: Particulars of the Securitisation Trust									
1.	Name:							*(refer Note 1)*	
2.	Address:							*(refer Note 2)*	
3.	Permanent Account Number (PAN):								
4.	Legal Status:							*(refer Note 3)*	
5.	E-mail Id:								
6.	Contact Number:							Country Code	Country Code

Part B: Other Information									
7.	Tax Year:								
8.	Details of the Directors or Partners or Trustees of the securitisation trust:								
	Sl. No.	Name	PAN	Aadhaar	Address	Contact Number	E-mail Id	Designation	
	1.								
	2.	*(Repeat, if required)*							

9.	Details of the Status and the Registration of securitisation trust:					
	Act/ Regulations under which registered	Status of Securitisation Trust	Date of registration	Registration Number	Validity of registration (up to)	

10.	i.	Income of the securitisation trust under the head 'Income from house property' **[A]**:			
	ii.	Proportion to **[E]** (in %):			
11.	i.	Income of the securitisation trust under the head 'Profits and gains of business or profession' **[B]**:			
	ii.	Proportion to **[E]** (in %):			
12.	Income of the securitisation trust under the head 'Capital Gains' **[C]**:				
	i.	Long Term Capital Gain:			
		a.	I.	Capital Gains Code *(refer Note 4)*:	
			II.	Amount:	
			III.	Proportion to **[E]** (in %):	

		b.	*(Repeat, if required, for the multiple capital gains code)*		
	ii.	Short Term Capital Gain:			
		a.	I.	Capital Gains Code *(refer Note 3)*:	
			II.	Amount:	
			III.	Proportion to **[E]** (in %):	
		b.	*(Repeat, if required, for the multiple capital gains code)*		
13.	Income of the securitisation trust under the head 'Income from other sources' (in ₹) **[D]**:				
	i.	a.	Dividends:		
		b.	Proportion to **[E]** (in %):		
	ii.	a.	Others:		
		b.	Proportion to **[E]** (in %):		
14.	Total income of the securitisation trust **[E] = [A] + [B] + [C] + [D]**:				

15. Details of persons, referred to in section 221(1) by whom the income is received or in whose name it has been credited or deemed to have been credited, in the following format:

Sl. No.	Name of the investor	Address	PAN/ Aadhaar	Total amount paid/ credited/ deemed to be credited	Date of payment/ credit	Income under the head 'Income from house property'	Income under the head 'Profits and gains of business or profession'	Income under the head 'Capital Gains'				Income under the head 'Income from other sources' **[D]**:	
								Long Term Capital Gain		Short Term Capital Gain		Dividend	Others
								Capital Gains Code *(refer Note 4)*	Income	Capital Gains Code *(refer Note 4)*	Income		
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) × Sl. No. 10(ii)	(8) = (5) × Sl. No. 11(ii)	(9) = relevant codes at Sl. No. 12(i)	(10) = (5) × Sl. No. 12(i) (proportion to [E] for each	(11) = relevant codes at Sl. No. 12(ii)	(12) = (5) × Sl. No. 12(ii) (proportion to [E] for each	(13) = (5) × Sl. No. 13(i)(b)	(14) = (5) × Sl. No. 13(ii)(b)

										capital gains code)		capital gains code)		
	1.													
	2.	*(Repeat, if required, for each name and capital gains code as well)*												
16.	Other details to be provided as separate enclosure:											*(attach as per Note 5)*		

Declaration
I, _____, hereby declare that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this application. P Place: Signature: Date: Name: Designation:

Verification
I _____ have examined the books of account and other documents showing the particulars of income earned and the income distributed / credited (including amount deemed to have been credited in accordance with provisions of section 221(3)) to the investors by the_____(name of the securitisation trust for the tax year ending _____. I declare that the above particulars are true and correct to the best of my knowledge and belief.

Place:	Signature:
Date:	Name of the accountant:
	Designation:
	Membership Number:
	UDIN, if any:
	Name of the Proprietorship/Firm:
	Firm Registration Number:

Notes:

1. The name shall include full name of the securitisation trust.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill legal status as below: —

(I)	Company
(II)	Trust
(III)	Limited Liability Partnership
(IV)	Body Corporate

4. In Part B (Sl. No. 12 and 15), Capital Gains Code is to be selected from the following: —

Sl. No.	Capital Gains	Code
1.	Long term capital gain chargeable at 12.5% under section 198	1
2.	Long term capital gain chargeable at 12.5% under section other than section 198	2
3.	Long term capital gain chargeable at 20%	3
4.	Short term capital gain chargeable at 20% under section 196	4
5.	Short term capital gain chargeable at 30%	5
6.	Short term capital gain chargeable at applicable rates	6

5. With respect to Part B (Sl. No. 16), following details shall be provided as annexures, namely: —

Annexure	Particulars

A-1	A copy of the certificate of registration under the applicable Act or Regulations, viz., in case of securitisation trust, under the Securities and Exchange Board of India (Public Offer and Listing of Securities Debt Instruments) Regulations, 2008; in case of Special Purpose Vehicle regulated by the guidelines of Standard Assets issued by the Reserve Bank of India; and in case of Securitisation Company or a Reconstruction Company, under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002.
A-2	Audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards payment of income or credit of income (including amount deemed to have been credited in accordance with provisions of section 221(3)).

6. "Accountant" means the accountant as defined in the 515(3)(b).
7. Some of the information in the form would be pre-filled to the extent possible.
8. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 73

Statement of income distributed by a securitisation trust to be provided to the investor under section 221

<table>
<tr><td colspan="12">Part A: Particulars of the Investor</td></tr>
<tr><td>1.</td><td colspan="8">Name:</td><td colspan="3">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="8">Address:</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="8">Permanent Account Number (PAN):</td><td colspan="3"></td></tr>
<tr><td>4.</td><td colspan="8">E-mail Id:</td><td colspan="3"></td></tr>
<tr><td rowspan="2">5.</td><td colspan="8" rowspan="2">Contact Number:</td><td>Country Code</td><td colspan="2">Country Code</td></tr>
<tr><td></td><td colspan="2"></td></tr>
<tr><td>6.</td><td colspan="8">Name of the securitisation trust:</td><td colspan="3"></td></tr>
<tr><td>7.</td><td colspan="8">PAN of the securitisation trust:</td><td colspan="3"></td></tr>
<tr><td colspan="12">Part B: Other Information</td></tr>
<tr><td>8.</td><td colspan="8">Tax Year:</td><td colspan="3"></td></tr>
<tr><td rowspan="5">9.</td><td colspan="11">Details of the income paid or credited/ deemed to be credited by the securitisation trust to the investor during the tax year:</td></tr>
<tr><td rowspan="3">Sl. No.</td><td rowspan="3">Amount paid or credited or deemed to be credited</td><td rowspan="3">Date of payment or credit or deemed to be credited</td><td colspan="8">Breakup of Amount paid / credited under the Heads of Income</td></tr>
<tr><td rowspan="2">‘Income from House Property’</td><td rowspan="2">‘Business or profession’</td><td colspan="2">‘Long Term Capital Gains’</td><td colspan="2">‘Short Term Capital Gains’</td><td colspan="2">‘Income from other sources’</td></tr>
<tr><td>Capital Gains Code (refer Note 3)</td><td>Amount</td><td>Capital Gains Code (refer Note 3)</td><td>Amount</td><td>‘Dividend’</td><td>Others (specify if taxed at special rates)</td></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td><td>(6)</td><td>(7)</td><td>(8)</td><td>(9)</td><td>(10)</td><td>(11)</td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td colspan="2">(Repeat, if required)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

Verification
I, _____, hereby declare that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application. Place: Signature: Date: Name: Designation:

Notes:

1. The name shall include full name of the investor or the securitisation trust.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In Part B (Sl. No. 9), Capital Gains Code is to be selected from the following: —

Sl. No.	Capital Gains	Code
1.	Long term capital gain chargeable at 12.5% under section 198	1
2.	Long term capital gain chargeable at 12.5% under section other than section 198	2
3.	Long term capital gain chargeable at 20%	3
4.	Short term capital gain chargeable at 20% under section 196	4
5.	Short term capital gain chargeable at 30%	5
6.	Short term capital gain chargeable at applicable rates	6

4. Some of the information in the form would be pre-filled to the extent possible.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 74

Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be furnished under section 222

<table>
<tr><td colspan="11">Part A: Particulars of the Venture Capital Company or Venture Capital Fund</td></tr>
<tr><td>1.</td><td colspan="8">Name:</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="8">Address:</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="8">Permanent Account Number (PAN):</td><td colspan="2"></td></tr>
<tr><td>4.</td><td colspan="8">E-mail Id:</td><td colspan="2"></td></tr>
<tr><td rowspan="2">5.</td><td colspan="8" rowspan="2">Contact Number:</td><td>Country Code</td><td>Number</td></tr>
<tr><td></td><td></td></tr>
<tr><td colspan="11">Part B: Other Information</td></tr>
<tr><td>6.</td><td colspan="8">Tax Year:</td><td colspan="2"></td></tr>
<tr><td rowspan="4">7.</td><td colspan="10">Details of the Directors of the Venture Capital Company/ trustees of the Venture Capital Fund:</td></tr>
<tr><td>Sl. No.</td><td>Name</td><td>PAN</td><td>Aadhaar</td><td>Address</td><td>Contact Number</td><td>E-mail Id</td><td colspan="3">Designation</td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td><td></td><td></td><td colspan="3"></td></tr>
<tr><td>2.</td><td>(Repeat, if required)</td><td></td><td></td><td></td><td></td><td></td><td colspan="3"></td></tr>
<tr><td rowspan="3">8.</td><td colspan="10">Details of registration of the Venture Capital Company or Venture Capital Fund with Securities and Exchange Board of India (SEBI):</td></tr>
<tr><td colspan="5">Regulations under which registered (SEBI (Venture Capital Funds) Regulations, 1996 or SEBI (Alternative Investment Funds) Regulations, 2012)</td><td colspan="2">Date of registration</td><td colspan="2">Registration Number</td><td>Validity of registration (up to)</td></tr>
<tr><td colspan="5"></td><td colspan="2"></td><td colspan="2"></td><td></td></tr>
<tr><td rowspan="3">9.</td><td colspan="10">In a case where Venture Capital Company or Venture Capital Fund is registered under SEBI (Alternative Investment Fund) Regulations, 2012:</td></tr>
<tr><td>i.</td><td colspan="8">Whether it has invested two-third or more of its investible funds in unlisted equity shares or equity linked instruments of venture capital undertaking:</td><td colspan="2">Yes/No</td></tr>
<tr><td>ii.</td><td colspan="8">Whether it has made any investment in any venture capital undertaking in which, -
(a) its director or a substantial shareholder (being a beneficial owner of equity shares exceeding ten per cent of its equity share capital); or</td><td colspan="2">Yes/No</td></tr>
</table>

		(b) its trustee or settler, as the case may be, holds, either individually or collectively, equity shares in excess of fifteen per cent of the paid-up equity share capital of such venture capital undertaking							
	iii.	Whether the shares or units of the Venture Capital Company or the Venture Capital Fund are listed on any recognised stock exchange at any time during the tax year:							Yes/No
10.	Total income from the investments in Venture Capital Undertakings under the head 'Capital Gains' **[A]**:								
	i.	Long Term Capital Gains:							
		a.	I.	Capital Gains Code *(refer Note 3)*:					
			II.	Amount:					
			III.	Proportion to **[C]** (in %):					
		b.	*(Repeat, if required, for the multiple capital gains code)*						
	ii.	Short Term Capital Gains:							
		a.	I.	Capital Gains Code *(refer Note 3)*:					
			II.	Amount:					
			III.	Proportion to **[C]** (in %):					
		b.	*(Repeat, if required, for the multiple capital gains code)*						
11.	Total income from the investments in Venture Capital Undertakings under the head 'Income from other sources' **[B]**:								
	i.	a.	Dividend:						
		b.	Proportion to **[C]** (in %):						
	ii.	a.	Other:						
		b.	Proportion to **[C]** (in %):						
12.	Total income under all the heads from the investments in Venture Capital Undertakings **[C] = [A] + [B]**:								
13.	Details of persons, referred to in section 222(1) by whom the income is received or in whose name it has been credited or deemed to have been credited, in the following format:								
	Sl. No.	Name(s) of the investor	Address(es)	PAN/ Aadhaar	Total amount paid/ credited/	Date of payment/ credit	Income under the head 'Capital Gains'		Income under the head 'Income from other sources'

							Long-term Capital Gains		Short-term Capital Gains			
					deemed to be credited		Capital Gains Code	Income	Capital Gains Code	Income	Dividend	Other (interest, etc.)
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = relevant codes at Sl. No. 10(i)	(8) = (5) × Sl. No. 10(i) (proportion to [C] for each capital gains code)	(9) = relevant codes at Sl. No. 10(ii)	(10) = (5) × Sl. No. 10(ii) (proportion to [C] for each capital gains code)	(11) = (5) × Sl. No. 11(i)(b)	(12) = (5) × Sl. No. 11(ii)(b)
	1.											
	2.	*(Repeat, if required, for each name and capital gains code as well)*										
14.	Other details to be provided as separate enclosure:										*(attach as per Note 4)*	

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application. Place: Signature: Date: Name: Designation:

Verification
I _____ have examined the books of account and other documents showing the particulars of income earned and the income distributed / credited (including amount deemed to have been credited in accordance with provisions of section 222(5)) to the investors by the_____(name of the Venture Capital Company or the Venture Capital Fund) for the tax year ending _____. I affirm that the above particulars are true and correct to the best of my knowledge and belief. Place: Signature: Date: Name of the accountant: Designation: Membership Number: UDIN, if any: Name of the Proprietorship/Firm: Firm Registration Number:

Notes:

1. The name shall include full name of the Venture Capital Company or Venture Capital Fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In Part B (Sl. No. 10), Capital Gains Code is to be selected from the following: —

Sl. No.	Capital Gains	Code
1.	Long term capital gain chargeable at 12.5% under section 198	1
2.	Long term capital gain chargeable at 12.5% under section other than section 198	2
3.	Long term capital gain chargeable at 20%	3
4.	Short term capital gain chargeable at 20% under section 198	4
5.	Short term capital gain chargeable at 30%	5
6.	Short term capital gain chargeable at applicable rates	6

4. With respect to Part B (Sl. No. 14), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	A copy of the certificate of registration under Securities and Exchange Board of India Act, 1992
A-2	A copy of the Venture Capital Fund deed in case of Venture Capital Fund registered under the provisions of the Registration Act, 1908.
A-3	Audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards distribution of income or credit of income (including amount deemed to have been credited in accordance with provisions of section 222(5)).

5. "Accountant" means the accountant as defined in the 515(3)(b).
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 75

Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be provided to the person who is liable to tax under section 222

<table>
<tr><td colspan="11">Part A: Particulars of the Investor</td></tr>
<tr><td>1.</td><td colspan="7">Name:</td><td colspan="3">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="7">Address:</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="7">Permanent Account Number (PAN):</td><td colspan="3"></td></tr>
<tr><td>4.</td><td colspan="7">E-mail Id:</td><td colspan="3"></td></tr>
<tr><td rowspan="2">5.</td><td colspan="7" rowspan="2">Contact Number:</td><td>Country Code</td><td colspan="2">Country Code</td></tr>
<tr><td></td><td colspan="2"></td></tr>
<tr><td>6.</td><td colspan="7">Name of the Venture Capital Company or Venture Capital Fund:</td><td colspan="3"></td></tr>
<tr><td>7.</td><td colspan="7">PAN of the Venture Capital Company or Venture Capital Fund:</td><td colspan="3"></td></tr>
<tr><td colspan="11">Part B: Other Information</td></tr>
<tr><td>8.</td><td colspan="7">Tax Year:</td><td colspan="3"></td></tr>
<tr><td rowspan="5">9.</td><td colspan="10">Details of the income paid or credited/ deemed to be credited by the Venture Capital Company or Venture Capital Fund to the investor during the tax year:</td></tr>
<tr><td rowspan="3">Sl. No.</td><td rowspan="3">Amount paid or credited or deemed to be credited</td><td rowspan="3">Date of payment or credit or deemed to be credited</td><td colspan="7">Breakup of Amount paid / credited under the Heads of Income</td></tr>
<tr><td colspan="2">‘Long Term Capital Gains’</td><td colspan="2">‘Short Term Capital Gains’</td><td colspan="2">‘Income from other sources’</td></tr>
<tr><td>Capital Gains Code (refer Note 3)</td><td>Amount</td><td>Capital Gains Code (refer Note 3)</td><td>Amount</td><td>‘Dividend’</td><td>Others(interest, etc.)</td></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td><td>(6)</td><td>(7)</td><td>(8)</td><td colspan="2">(9)</td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td colspan="2"></td></tr>
<tr><td>2.</td><td colspan="2">(Repeat, if required, for each name and capital gains code as well</td><td></td><td></td><td></td><td></td><td></td><td colspan="2"></td></tr>
</table>

Declaration

I, _____, hereby declare that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.

I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application.

Place: Signature:
Date: Name:
Designation:

Notes:

1. The name shall include full name of the investor or the securitisation trust.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In Part B (Sl. No. 9), Capital Gains Code is to be selected from the following: —

Sl. No.	Capital Gains	Code
1.	Long term capital gain chargeable at 12.5% under section 198	1
2.	Long term capital gain chargeable at 12.5% under section other than section 198	2
3.	Long term capital gain chargeable at 20%	3
4.	Short term capital gain chargeable at 20% under section 198	4
5.	Short term capital gain chargeable at 30%	5
6.	Short term capital gain chargeable at applicable rates	6

4. Some of the information in the form would be pre-filled to the extent possible.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 76

Statement of income paid or credited by business trust to be furnished under section 223

<table>
<tr><td colspan="11">Part A: Particulars of the Business Trust</td></tr>
<tr><td>1.</td><td colspan="7">Name:</td><td colspan="3">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="7">Address:</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="7">Permanent Account Number (PAN):</td><td colspan="3"></td></tr>
<tr><td>4.</td><td colspan="7">E-mail Id:</td><td colspan="3"></td></tr>
<tr><td rowspan="2">5.</td><td colspan="7" rowspan="2">Contact Number:</td><td>Country Code</td><td colspan="2">Number</td></tr>
<tr><td></td><td colspan="2"></td></tr>
<tr><td colspan="11">Part B: Other Information</td></tr>
<tr><td>6.</td><td colspan="7">Tax Year:</td><td colspan="3"></td></tr>
<tr><td rowspan="4">7.</td><td colspan="10">Details of the trustees of the business trust:</td></tr>
<tr><td>Sl. No.</td><td>Name</td><td>PAN</td><td>Aadhaar</td><td>Address</td><td>Contact Number</td><td>E-mail Id</td><td colspan="3">Designation</td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td><td></td><td></td><td colspan="3"></td></tr>
<tr><td>2.</td><td>(Repeat, if required)</td><td></td><td></td><td></td><td></td><td></td><td colspan="3"></td></tr>
<tr><td rowspan="3">8.</td><td colspan="10">Details of registration of the business trust with Securities and Exchange Board of India (SEBI):</td></tr>
<tr><td colspan="4">Regulations under which registered (SEBI (Real Estate Investment Trusts) Regulations, 2014 or SEBI (Infrastructure Investment Trusts) Regulations, 2014)</td><td colspan="2">Date of registration</td><td colspan="2">Registration Number</td><td colspan="2">Validity of registration (up to)</td></tr>
<tr><td colspan="4"></td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>9.</td><td colspan="8">Whether the units of the business trust are listed on any recognised stock exchange at any time during the tax year:</td><td colspan="3">Yes/No</td></tr>
<tr><td rowspan="2">10.</td><td>i.</td><td colspan="8">Income by way of interest referred to in Schedule V [Table: Sl. No. 3(a)] [A]:</td><td colspan="3"></td></tr>
<tr><td>ii.</td><td colspan="8">Proportion to [F] (in %):</td><td colspan="3"></td></tr>
<tr><td rowspan="2">11.</td><td>i.</td><td colspan="8">Income by way of renting or leasing or letting referred to in Schedule V [Table: Sl. No. 4] [B]:</td><td colspan="3"></td></tr>
<tr><td>ii.</td><td colspan="8">Proportion to [F] (in %):</td><td colspan="3"></td></tr>
<tr><td rowspan="2">12.</td><td>i.</td><td colspan="8">Income by way of dividend referred to in Schedule V [Table: Sl. No. 3(b)] in a case where the special purpose vehicle has exercised option under section 200 [C]:</td><td colspan="3"></td></tr>
<tr><td>ii.</td><td colspan="8">Proportion to [F] (in %):</td><td colspan="3"></td></tr>
<tr><td>13.</td><td>i.</td><td colspan="8">Income by way of dividend referred to in Schedule V [Table: Sl. No. 3(b)] in a case where the special purpose vehicle has not exercised option under section 200 [D]:</td><td colspan="3"></td></tr>
</table>

	ii.	Proportion to **[F]** (in %):	
14.	i.	Income other than referred to in Sl. Nos. 10, 11, 12 and 13 **[E]**:	
	ii.	Proportion to **[F]** (in %):	
15.	Aggregate income of the business trust from all sources **[F] = [A] + [B] + [C] + [D] + [E]**:		

16. Details of persons being unit holders, referred to in section 223(1) to whom the income is distributed, in the following format:

Sl. No.	Name(s)	Address(es)	PAN/ Aadhaar	Total amount distributed	Date of distribution	Amount of income in the nature of interest referred to in Schedule V [Table: Sl. No. 3(a)]	Amount of income in the nature of renting or leasing or letting referred to in Schedule V [Table: Sl. No. 4]	Amount of income in the nature of dividend referred to in Schedule V [Table: Sl. No. 3(b)] in a case where the special purpose vehicle has exercised option under section 200	Amount of income in the nature of dividend referred to in Schedule V [Table: Sl. No. 3(b)] in a case where the special purpose vehicle has not exercised option under section 200	Amount of income other than referred to in Sl. Nos. 10, 11, 12 and 13
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) × Sl. No. 10(ii)	(8) = (5) × Sl. No. 11(ii)	(9) = (5) × Sl. No. 12(ii)	(10) = (5) × Sl. No. 13(ii)	(11) = (5) × Sl. No. 14(ii)

17. Amount distributed by the business trust to unit holders with respect to units as referred to in section 92(2)(k) during the tax year or during any earlier tax year(s), in the following format:

Sl. No.	Tax Year	Number of units	Aggregate amount as referred to in section 92(2)(k) distributed with respect to such units during such tax year
1.			
2.	*(Repeat, if required)*		

18. Details of persons being unit holders, referred to in section 223 to whom the amount referred to in Sl. No. 17 is distributed, in the following format:

Sl. No.	Name(s)	Address(es)	PAN/Aadhaar	Number of units	Amount as referred to in section 92(2)(k) distributed with respect to one unit of unit holder during the tax year	Aggregate amount as referred to in section 92(2)(k) distributed with respect to all units of unit holder during the tax year
1.						

	2.	*(Repeat, if required)*					
19.	Other details to be provided as separate enclosure:						*(attach as per Note 3)*

Declaration

I, _____ hereby declare that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.

I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application.

Place: Signature:
Date: Name:
Designation:

Verification

I _____ have examined the books of account and other documents showing the particulars of income earned and the income distributed to the unit holders by the____(name of the Business trust) for the tax year ending _____.

I affirm that the above particulars are true and correct to the best of my knowledge and belief.

Place: Signature:
Date: Name of the accountant:
Designation:
Membership Number:
UDIN, if any:
Name of the Proprietorship/Firm:
Firm Registration Number:

Notes:

1. The name shall include full name of the business trust.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. With respect to Part B (Sl. No. 19), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	A copy of the certificate of registration under Securities and Exchange Board of India Act, 1992
A-2	A copy of the trust deed in case of Venture Capital Fund registered under the provisions of the Registration Act, 1908.
A-3	Audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards distribution of income.

4. "Accountant" means the accountant as defined in the 515(3)(b).
5. Some of the information in the form would be pre-filled to the extent possible.
6. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 77

Statement of income distributed by a business trust to be provided to the unit holder under section 223

Part A: Particulars of the Unit Holders								
1.	Name:						*(refer Note 1)*	
2.	Address:						*(refer Note 2)*	
3.	Permanent Account Number (PAN):							
4.	E-mail Id:							
5.	Contact Number:						Country Code	Number
6.	Name of the business trust:							
7.	PAN of the business trust:							
Part B: Other Information								
8.	Tax Year:							
9.	Details of the income distributed by the business trust to the unit holder, during the tax year, in the following format:							
	Sl. No.	Amount distributed	Date of distribution	Amount of income in the nature of interest referred to in Schedule V [Table: Sl. No. 3(a)]	Amount of income in the nature of renting or leasing or letting referred to in Schedule V [Table: Sl. No. 4]	Amount of income in the nature of dividend referred to in Schedule V [Table: Sl. No. 3(b)] in a case where the special purpose vehicle has exercised option under section 200	Amount of income in the nature of dividend referred to in Schedule V [Table: Sl. No. 3(b)] in a case where the special purpose vehicle has not exercised option under section 200	Amount of income other than that referred to in column (4), (5), (6), and (7)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1.							
	2.	*(Repeat, if required)*						
10.	Details of the amount referred to in section 92(2)(k) distributed by the business trust to the unit holder, in the following format:							
	Sl. No.	Number of units		Amount as referred to in section 92(2)(k) distributed with respect to one unit of unit holder during the tax year			Aggregate amount as referred to in section 92(2)(k) distributed with	

				respect to all units of unit holder during the tax year
	1.			
	2.	*(Repeat, if required)*		

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application. Place: Signature: Date: Name: Designation:

Notes:

1. The name shall include full name of the unit holder or business trust.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Some of the information in the form would be pre-filled to the extent possible.
4. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 78

Statement of income distributed by an investment fund to be provided to the unit holder under section 224

<table>
<tr><td colspan="12">Part A: Particulars of the Unit Holder</td></tr>
<tr><td>1.</td><td colspan="8">Name:</td><td colspan="3">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="8">Address:</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="8">Permanent Account Number (PAN):</td><td colspan="3"></td></tr>
<tr><td>4.</td><td colspan="8">E-mail Id:</td><td colspan="3"></td></tr>
<tr><td rowspan="2">5.</td><td colspan="8" rowspan="2">Contact Number:</td><td>Country Code</td><td colspan="2">Number</td></tr>
<tr><td></td><td colspan="2"></td></tr>
<tr><td>6.</td><td colspan="8">Name of the Investment Fund:</td><td colspan="3"></td></tr>
<tr><td>7.</td><td colspan="8">PAN of the Investment Fund:</td><td colspan="3"></td></tr>
<tr><td colspan="12">Part B: Other Information</td></tr>
<tr><td>8.</td><td colspan="8">Tax Year:</td><td colspan="3"></td></tr>
<tr><td rowspan="5">9.</td><td colspan="11">Details of the income or loss (after ignoring the loss under 224(2)(b)) paid or credited/deemed to be credited by the Investment Fund to the unit holder during the tax year:</td></tr>
<tr><td rowspan="2">Sl. No.</td><td rowspan="2">Amount paid or credited</td><td rowspan="2">Date of payment or credit</td><td colspan="8">Breakup of Amount paid / credited under Heads of Income</td></tr>
<tr><td rowspan="2">‘Business or profession’</td><td colspan="2">‘Long Term Capital Gains’</td><td colspan="2">‘Short Term Capital Gains’</td><td rowspan="2">‘Dividend’</td><td rowspan="2">Others (specify if taxed at special rates)</td></tr>
<tr><td>Capital Gains Code (refer Note 3)</td><td>Income or Loss</td><td>Capital Gains Code (refer Note 3)</td><td>Income or Loss</td></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td><td>(6)</td><td>(7)</td><td>(8)</td><td>(9)</td><td>(10)</td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td>(Repeat, if required)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td rowspan="4">10.</td><td colspan="11">Details of deemed loss as on 31st March,2019 in terms of section 224(3) (to be passed to the unit holder holding unit on 31st March, 2019):</td></tr>
<tr><td rowspan="2">Sl. No.</td><td colspan="2" rowspan="2">Tax Year</td><td colspan="8">Breakup of deemed loss under Head of Income</td></tr>
<tr><td colspan="4">‘Long Term Capital Gains’</td><td colspan="4">‘Short Term Capital Gains’</td></tr>
<tr><td>1.</td><td colspan="2"></td><td colspan="4"></td><td colspan="4"></td></tr>
<tr><td>2.</td><td colspan="2">(Repeat, if required)</td><td colspan="4"></td><td colspan="4"></td></tr>
</table>

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application. Place: Signature: Date: Name: Designation:

Notes:

1. The name shall include full name of the unit holder or the Investment Fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In Part B (Sl. No. 9), Capital Gains Code is to be selected from the following: —

Sl. No.	Capital Gains	Code
1.	Long term capital gain chargeable at 12.5% under section 198	1
2.	Long term capital gain chargeable at 12.5% under section other than section 198	2
3.	Long term capital gain chargeable at 20%	3
4.	Short term capital gain chargeable at 20% under section 196	4
5.	Short term capital gain chargeable at 30%	5
6.	Short term capital gain chargeable at applicable rates	6

4. Some of the information in the form would be pre-filled to the extent possible.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 79

Statement of income paid or credited by investment fund to be furnished under section 224

<table>
<tr><td colspan="11">Part A: Particulars of the Investment Fund</td></tr>
<tr><td>1.</td><td colspan="7">Name:</td><td colspan="3">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="7">Address:</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="7">Legal Status:</td><td colspan="3">(refer Note 3)</td></tr>
<tr><td>4.</td><td colspan="7">Permanent Account Number (PAN):</td><td colspan="3"></td></tr>
<tr><td>5.</td><td colspan="7">E-mail Id:</td><td colspan="3"></td></tr>
<tr><td rowspan="2">6.</td><td colspan="7" rowspan="2">Contact Number:</td><td>Country Code</td><td colspan="2">Number</td></tr>
<tr><td></td><td colspan="2"></td></tr>
<tr><td colspan="11">Part B: Other Information</td></tr>
<tr><td>7.</td><td colspan="7">Tax Year:</td><td colspan="3"></td></tr>
<tr><td rowspan="4">8.</td><td colspan="10">Details of the Directors or Partners or Trustees of the Investment Fund:</td></tr>
<tr><td>Sl. No.</td><td>Name</td><td>PAN</td><td>Aadhaar</td><td>Address</td><td>Contact Number</td><td>E-mail Id</td><td colspan="3">Designation</td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td><td></td><td></td><td colspan="3"></td></tr>
<tr><td>2.</td><td>(Repeat, if required)</td><td></td><td></td><td></td><td></td><td></td><td colspan="3"></td></tr>
<tr><td rowspan="3">9.</td><td colspan="10">Details of registration of the Investment Fund as Alternative Investment Fund:</td></tr>
<tr><td colspan="2">Regulation under which registered (Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 or International Financial Services Centres Authority (Fund Management) Regulations, 2022)</td><td colspan="2">Whether registered as Category I or Category II (select as applicable) if regulated under Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012</td><td>Date of registration</td><td>Registration Number</td><td colspan="3">Validity of registration (up to)</td></tr>
<tr><td colspan="2"></td><td colspan="2"></td><td></td><td></td><td colspan="3"></td></tr>
<tr><td>10.</td><td colspan="7">Total income of the Investment Fund during the tax year:</td><td colspan="3"></td></tr>
<tr><td rowspan="3">11.</td><td colspan="10">Break-up of total income (aggregate of amounts under column (7) should match with the total income provided at Sl. No. 10):</td></tr>
<tr><td rowspan="2">Sl. No.</td><td rowspan="2">Under the head</td><td colspan="3">Income or Loss</td><td rowspan="2">Loss to be set off in accordance with section 224(2)</td><td colspan="3" rowspan="2">Net Income or loss after set off of losses in terms of section 224(2)</td></tr>
<tr><td>Amount</td><td>From Offshore investment out of the investment of</td><td>Net</td></tr>
</table>

				non-resident unit holder			
	(1)	(2)	(3)	(4)	(5) = (3) – (4)	(6)	(7) = (5) – (6)
	1.	Profit and gains of business or profession					
	2.	Long Term Capital Gains					
	3.	Short Term Capital Gains					
	4.	Income from other sources (Dividend/ Others) (Specify section if taxed at special rates)					

12. Details of losses of the tax year, if any; required to be ignored for the purposes of section 224(2) in accordance with, —

i. Section 224(2)(a)(ii):

Head of Income	Amount of loss
Profit and gains of business or profession	

ii. Section 224(2)(b):

Sl. No.	Head of Income	Amount of loss
1.		
2.	*(Repeat, if required)*	

13. Details of losses under the head 'Profit and gains of business or profession', if any:

Sl. No.	Details of brought forward loss, if any		Amount of income or loss during the tax year after set-off (in accordance with section 224(2))	Amount of loss to be carried forward	
	Tax Year/ Assessment Year	Amount		Tax Year/ Assessment Year	Amount
(1)	(2)	(3)	(4)	(5)	(6) = (3) – (4)
1.					
2.	*(Repeat, if required)*				

14. Aggregate of positive income of the Investment Fund under various heads after setting off of losses at Sl. No. 13 (aggregate of the positive amounts in Sl. No. 11 (Column (7) after set off) **[API]**:

i.	a.	Income under the head 'Profit and gains of business or profession':			
	b.	Proportion to **[API]** (in %):			
ii.	Income under the head 'Capital Gains':				
	a.	Long Term Capital Gains:			
		I.	A.	Capital Gains Code *(refer Note 4)*:	

				B.	Amount:	
				C.	Proportion to **[API]** (in %):	
			II.	*(Repeat, if required, for the multiple capital gains code)*		
		b.	Short Term Capital Gains:			
			I.	A.	Capital Gains Code *(refer Note 4)*:	
				B.	Amount:	
				C.	Proportion to **[API]** (in %):	
			II.	*(Repeat, if required, for the multiple capital gains code)*		
	iii.	Income under the head 'Income from other sources':				
		a.	I.	Dividend:		
			II.	Proportion to **[API]** (in %):		
		b.	I.	Other (specify section if taxed at special rates):		
			II.	Proportion to **[API]** (in %):		

15. Details of losses other than the loss under the head 'Profits and Gains of business or profession', if any, accumulated at the level of investment fund as on the 31st March, 2019:

Assessment Year	Amount of Loss under various heads of income		Total
	Long Term Capital Loss	Short Term Capital Loss	
2016-17			
2017-18			
2018-19			
2019-20			
Total			

16.	Aggregate of losses under various heads after ignoring the losses at Sl. No. 12(ii) (aggregate of the negative amounts in Sl. No. 11 (Column (7)) **[AL]**:					
	i.	Loss under the head 'Capital Gains':				
		a.	Long Term Capital Gains:			
			I.	A.	Capital Gains Code *(refer Note 4)*:	
				B.	Amount:	
				C.	Proportion to **[AL]** (in %):	
			II.	*(Repeat, if required, for the multiple capital gains code)*		
		b.	Short Term Capital Gains:			
			I.	A.	Capital Gains Code *(refer Note 4)*:	
				B.	Amount:	
				C.	Proportion to **[AL]** (in %):	
			II.	*(Repeat, if required, for the multiple capital gains code)*		

	ii.	Loss under the head 'Income from other sources':													
		a.	I.	Other (specify section if taxed at special rates):											
			II.	Proportion to **[AL]** (in %):											
17.	Details of person being a unit holder, referred to in section 224(1) by whom the income or loss is received or in whose name it has been credited, in a case where, —														
	i.	there is a positive income:													
		Sl. No.	Name(s) of the unit holder	Address(es)	PAN/ Aadhaar	Total amount of positive income paid/ credited/ deemed to be credited	Date of payment/ credit	Income under the head 'Profit and Gains of business or profession'	Income under the head 'Capital Gains'				Income under the head 'Income from other sources'		
									Long Term Capital Gains		Short Term Capital Gains				
									Capital Gains Code	Income	Capital Gains Code	Income	Dividend	Other (specify section if taxed at special rates)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) × Sl. No. 14(i)(b)	(8) = relevant codes at Sl. No. 14(ii)(a)	(9) = (5) × Sl. No. 14(ii)(a) (proportion to [API] for each capital gains code)	(10) = relevant codes at Sl. No. 14(ii)(b)	(11) = (5) × Sl. No. 14(ii)(b) (proportion to [API] for each capital gains code)	(12) = (5) × Sl. No. 14(iii)(a)(II)	(13) = (5) × Sl. No. 14(iii)(b)(II)	
		1.													
		2.	*(Repeat, if required)*												
	(ii)	there is a loss in respect of units held for more than 12 months as per section 224(2)(a)(ii):													
		Sl.						Loss under the head 'Capital Gains'							

		No.	Name(s) of the unit holder	Address(es)	PAN/ Aadhaar	Total amount of loss paid/ credited/ deemed to be credited	Date of payment/ credit	Short Term Capital Gains		Short Term Capital Gains		Income under the head 'Loss from other sources'
								Capital Gains Code	Income	Capital Gains Code	Income	Other
		(1)	(2)	(3)	(4)	(5)	(6)	(7) = relevant codes at Sl. No. 16(i)(a)	(8) = (5) × Sl. No. 16(i)(a) (proportion to [AL] for each capital gains code)	(9) = relevant codes at Sl. No. 16(i)(b)	(10) = (5) × Sl. No. 16(i)(b) (proportion to [AL] for each capital gains code)	(11) = (5) × Sl. No. 16(ii)(a)(II)
		1.										
		2.	*(Repeat, if required)*									
18.	Other details to be provided as separate enclosure:										*(attach as per Note 5)*	

Declaration
I, _____, hereby declare that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this application. Place: Signature: Date: Name: Designation:

Verification
I _____ have examined the books of account and other documents showing the particulars of income earned and the income distributed / credited (including amount deemed to have been credited in accordance with provisions of section 224(7)) to the unit holder by the_____(Investment fund) for the tax year ending _____. I affirm that the above particulars are true and correct to the best of my/our* knowledge and belief. Place: Signature: Date: Name of the accountant: Designation: Membership Number: UDIN, if any: Name of the Proprietorship/Firm: Firm Registration Number:

Notes:

1. The name shall include full name of the Investment Fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill legal status as below: —

(I)	Company
(II)	Trust
(III)	Limited Liability Partnership
(IV)	Body Corporate

4. In Part B (Sl. No. 14, 16 and 17), Capital Gains Code is to be selected from the following: —

Sl. No.	Capital Gains	Code
1.	Long term capital gain chargeable at 12.5% under section 198	1
2.	Long term capital gain chargeable at 12.5% under section other than section 198	2
3.	Long term capital gain chargeable at 20%	3
4.	Short term capital gain chargeable at 20% under section 196	4
5.	Short term capital gain chargeable at 30%	5
6.	Short term capital gain chargeable at applicable rates	6

5. With respect to Part B (Sl. No. 18), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	A copy of the certificate of registration under Securities and Exchange Board of India Act (Alternative Investment Funds) Regulations, 2012 or the International Financial Services Centres Authority (Fund Management) Regulations, 2022.
A-2	Audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards payment of income or credit of income (including amount deemed to have been credited in accordance with provisions of section 224(7)).

6. "Accountant" means the accountant as defined in the 515(3)(b).
7. "Assessment Year" shall have the same meaning as defined in section 2(9) of the Income-tax Act, 1961.
8. Some of the information in the form would be pre-filled to the extent possible.
9. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 80

Application for *exercising/renewing option for the tonnage tax scheme under * section 231(1) or 231(10) of the Act

Part A

Sl. No.	**Particulars of the applicant**	
1.	Name of the Company	*(refer Note 1)*
2.	Address of the registered office	*(refer Note 2)*
3.	Address(es) of the branch office(s)	
4.	Permanent Account Number	
5.	Residential Status	*(refer Note 3)*
6.	Date of incorporation	*(dd/mm/yyyy) (refer Note 4)*
7.	Name(s) of the director(s) of the company	*(refer Note 1)*
(i)		
(ii)		
…		
8.	Address(es) of the director(s) of the company	*(refer Note 2)*
(i)		
(ii)		
…		
9.	Date on which company became a qualifying company	*(refer Note 5)*
10.	(a) Has the applicant company availed of deduction under section 147 of the Income-tax Act, 2025?	*Yes/No*
	(b) If so, please specify the date on which such deduction is no longer available	*(dd/mm/yyyy)*

11. Details of ships or inland vessels owned or chartered by the company

(A)	**Owned ships or inland vessel**				
Sl. no.	Name of the ship/inland vessel	Net tonnage	Flag	Type of ship/inland vessel	Whether qualifying or not
(1)	(2)	(3)	(4)	(5)	(6)

(B)	**Details of Ships or Inland vessel chartered in**							
Sl. No. **(1)**	Name of the ship/inland vessel (2)	Net tonnage (3)	Flag (4)	Type of ship/inland vessel (5)	Date of commencement of charter (6)	Period of charter (7)	Reference No. of Director General (Shipping)/ Registrar of Inland Vessels approval (8)	Whether qualifying or not (9)
(B1)	**Ships or inland vessel chartered in on bareboat charter-*cum*-demise terms**							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(B2)	**Ships or inland vessel chartered in on bareboat charter terms for more than three years**							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(B3)	**Ships or inland vessel chartered in on bareboat charter terms for less than three years**							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(B4)	**Other ships or Inland vessel chartered in [other than those referred to at (B1), (B2) and (B3) above]**							

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(C)	**Details of Ships or Inland vessel chartered out**				
Sl. No. (1)	Name of the ship/inland vessel (2)	Net tonnage (3)	Date of commencement of charter (4)	Period of charter (5)	Whether qualifying or not (6)
(C1)	**Ships or inland vessel chartered out on bareboat charter-*cum*-demise terms**				
(1)	(2)	(3)	(4)	(5)	(6)
(C2)	**Ships or inland vessel chartered out on bareboat charter terms for more than three years**				
(1)	(2)	(3)	(4)	(5)	(6)
(C3)	**Ships or inland vessel chartered out on bareboat charter terms for less than three years**				
(1)	(2)	(3)	(4)	(5)	(6)

12. Other details to be provided as separate annexures: *(refer Note 6)*

PART B

Statement of particulars to be furnished only in case of renewing of option for tonnage tax scheme

Sl. No.	Particulars	
1.	Date(s) of exercising earlier option(s) along with date(s) of order approving the option	*(dd/mm/yyyy)*
2.	Details regarding earlier options:	
	(*i*) Whether the company ceased to be a qualifying company at any time during earlier option(s).	*Yes/No*
	(ii) Whether any default was made in complying with the provisions of section 232(1) to (20) (if yes, give details).	
	(*iii*) Whether the company was excluded from the scheme under section 234(4) to (7) (if yes, give details).	
	(*iv*) Whether the company voluntarily opted out of the tonnage tax scheme (if yes, give details).	
3.	Other details to be provided as separate enclosure:	*(refer Note 6)*

DECLARATION**

I,_____ (full name in block letters) having Permanent Account Number ……, do hereby declare that what is stated in this application and the Annexure hereto is true to the best of my information and belief. I further confirm that:

(1)_____ [Name of the company] is an Indian company within the meaning of section 2(28) of the Act.

(2) The place of effective management of the company within the meaning of section 235(h)(ii) of the Act is in India.

(3) The company owns_____ qualifying ship(s).

(4) The main object of the company is operation of ships or inland vessels. Copy of Memorandum of Association of the company is enclosed.

(5)I certify that the applicant company is a unit of an International Financial Services Centre and has filed the application within three months from the date on which the deduction under section 147 of the Act is no longer applicable.

2. I ……. further declare that I am making this application in my capacity as_____ and I am also competent to make this application and verify it.

Place :

Date : Signature

Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. Pin/ZIP Code, vi. Area/locality, vii. District, viii. State.
3. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
4. Enclose a copy of the certificate of incorporation.
5. Enclose evidence in support of the claim.
6. The following details shall be provided as annexures, with respect to relevant Sl. No. of Part A or Part B as mentioned below:

Annexure	With respect to	Particulars
A-1	Part A (Row No. 10)	In respect of each of the ships, details of which are being given in item 10, a copy of the following certificates, as may be relevant, in case of each qualifying ship should be enclosed: (i) Certificate of registration under the Merchant Shipping Act, 1958 and certificate under Merchant Shipping (Tonnage Measurement of Ship) Rules, 1987 made under the Merchant Shipping Act, 1958; (ii) Certificate of registration under the Merchant Shipping Act, 1958 and international tonnage certificate issued under the provisions of the Convention on Tonnage Measurement of Ships, 1969 as specified in the Merchant Shipping (Tonnage Measurement of Ship) Rules, 1987 made under the Merchant Shipping Act, 1958; (iii) Permission obtained from the Director-General of Shipping to charter in a ship in case of ships registered outside India
A-2		In case of inland vessel registered in India, a certificate issued under the Inland Vessels Act, 2021.
A-3	Part B (Row No.	Copy of the order(s)

	1)	

7. Part A is to be filled up both in case of exercising the option and while renewing the option. However, Part B is to be filled up only in cases where an application is being filed for renewing the option.
8. This application should be filed with the Joint Commissioner of Income-tax, having jurisdiction over the applicant company.
9. All the columns in the application must be filled in. Part A and Part B (if applicable) of the Annexure must be filled in, failing which the application shall be treated as incomplete.
10. **Before signing the declaration every person should satisfy himself that the application, the accompanying statements and documents are, to the best of his knowledge and belief, correct and complete in all respects. Any person making any false statement shall be liable to be prosecuted under section 482 of the Act.
11. The application shall be signed and verified on behalf of the company by the managing director of the company, or where for any unavoidable reason such managing director is not able to sign and verify this Form, or where there is no managing director, by any director.
12. For the purposes of Signing and verification of the application

    (a)where the company is being wound up, whether under the orders of a court or otherwise, or where any person has been appointed as the receiver of any assets of the company, the statement shall be signed and verified by the liquidator referred to in Section 322(1) of the Act;

    (b)where the management of the company has been taken over by the Central Government or any State Government under any law, the statement of the company shall be signed and verified by the principal officer thereof.
13. Some of the information in the form would be pre-filled to the extent possible.
14. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 81
Audit Report under section 232(21) of the Act

	Part A: Particulars of the company		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	Number
6.	Tax Year		

	Part B: Particulars of books of accounts		
1.	Tax year from which option for tonnage tax is effective		
2.	(a) Whether separate books of account are maintained in respect of the business of operating qualifying ships	*Yes/No*	
	(b) If yes, list of books of account maintained (including books of accounts maintained in a computer system)		
	(c) List of books of accounts examined		
3.	Furnish all the addresses at which the books of account are kept	*Address 1*	
		Address 2	
		Address 3	
4.	**Limit for charter-in**		
	Whether correctly computed keeping in view the limit of 49% under section 232(15)		*Yes/No*
5.	**Relevant shipping income**		
	a. Profits from core activities referred to in section 228(1)(a)		
	b. Whether profits from incidental activities exceed 0.25 per cent of the turnover from core activities		*Yes/No*
6.	**Tonnage tax reserve account**		
	a. Book profit		
	b. Minimum reserve created		
	c. Reserve utilized in the manner laid down under section 232(6)		
7.	**Computation of tonnage income under section section 227(1) to 227(6)**		
	a. Name of the qualifying ship		*(refer Note 3)*
	b. Net tonnage / deemed tonnage		
	c. Owned / chartered		
	d. Kind of charter (select anyone)		○ Time Charter, ○ Voyage Charter, ○ Bare Boat Charter ○ Bare Boat Charter cum demise basis
	e. Daily tonnage income		
	f. Number of days operated		
	g. Tonnage income (e*f)		
	(Repeat details 7, if required)		
8.	Details of transactions by the company with related parties		*(refer Note 4)*
9.	**Depreciation**		

	a.	Computation of depreciation in accordance with the provisions of section 229(1) to (7) of the Income-tax Act, 2025 in the case of qualifying assets and other assets, as the case may be, in the following form *(refer Note 5)*				
	b.	Particulars of depreciation allowable as per the Income-tax Act, 2025 in respect of each qualifying asset or block of qualifying assets, as the case may be, in the following form				
		i.	Description of asset/block of assets			
		ii.	Rate of depreciation			
		iii.	Actual cost or written down value, as the case may be			
		iv.	Additions/deductions during the year with dates, in the case of any addition of an asset, date on which put to use including adjustments on account of			
			I.	Input Tax Credit allowed under the Central Goods and Services Tax Act, 2017 and the relevant rules in respect of assets acquired on or after 1.3.1994		
			II.	Change in rate of exchange of currency		
			III.	Subsidy or grant of reimbursement, by whatever name called		
10.	Details of assets (other than ships), if any, not used exclusively for the tonnage tax business					*(refer Note 4)*
11.	Details of losses relating to the business of operating qualifying ships, if any					*(refer Note 4)*

VERIFICATION

*I/We …… having Permanent Account Number …… report that the statutory audit of ……. (name, address and permanent account number of the company) was conducted by *me/us.

*I/We have obtained the information and explanations which to the best of *my/our knowledge and belief were necessary for the purposes of ascertaining the profits of the said assessee derived from the business of operating qualifying ships.

In *my/our opinion and to the best of *my/our information and according to the explanations given to *me/us the particulars given in the report are true and correct.

Place *Signature*
Date

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

Notes :

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. There is no need to mention the name of the ship, income from which is computed on deemed tonnage basis.
4. The following details shall be provided with respect to the mentioned Row No. as annexures, namely:

Annexure	With respect to	Particulars
A-1	Part B (Row No. 7(d))	Certificate of charter-in/out on Time Charter, Voyage Charter, Bare Boat Charter and Bare Boat Charter cum demise basis to be provided
A-2	Part B (Row No. 8)	A note on the transactions by the company with related parties
A-3	Part B (Row No. 10)	A note on the assets (other than ships), if any, not used exclusively for the tonnage tax business
A-4	Part B (Row No. 11)	A note on the losses relating to the business of operating qualifying ships

5. To be given only in case of the first year in tonnage tax scheme.
6. This report is to be given by an accountant as defined in the section 515(3)(b) of the Act.
7. Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.
8. Some of the information in the Form would be pre-filled to the extent possible.
9. Amounts to be filled in ₹ unless otherwise provided

FORM NO. 82

Warrant of authorisation under section 247 of the Act, and rule 148 of the Income-tax Rules, 2026

To
The Addl. Director,
The Addl. Commissioner,
The Joint Director,
The Joint Commissioner,
The Deputy Director,
The Deputy Commissioner,
The Assistant Director,
The Assistant Commissioner,
The Income-tax Officer,

Whereas in consequence of information in my possession, I have reason to believe that –

a summons under Section 131(1) of the Income-tax Act,1961, or under Section 246(1) of the Income-tax Act, 2025, or a notice under Section 142(1) of the Income-tax Act,1961, or under Section 268(1) of the Income-tax Act, 2025, was issued by [*the Deputy Commissioner/the Assistant Commissioner/the Income-tax Officer*],_____ to _____ [*name of the person*] on _____[*date*] to produce, or cause to be produced, any books of account or other documents, or any information in electronic form or on a computer system, specified in the relevant summons or notice, and he has omitted or failed to produce, or cause to be produced, such books of account or other documents or such information as required by such summons or notice;

---

a summons under Section 131(1) of the Income-tax Act,1961, or under Section 246(1) of the Income-tax Act, 2025, or a notice under Section 142(1) of the Income-tax Act,1961, or under Section 268(1) of the Income-tax Act, 2025, has been issued by [*the Deputy Commissioner/the Assistant Commissioner/the Income-tax Officer*],_____ to _____ [*name of the person*] on _____[*date*] to produce, or cause to be produced, any books of account or other documents, or any information in electronic form or on a computer system, specified in the relevant summons or notice and he will not produce or cause to be produced, such books of account or other documents or such information as required by such summons or notice;

---

if a summons under Section 131(1) of the Income-tax Act,1961, or under Section 246(1) of the Income-tax Act, 2025, or a notice under Section 142(1) of the Income-tax Act,1961, or under Section 268(1) of the Income-tax Act, 2025, is issued to _____[*name*

of the person] to produce, or cause to be produced, any books of account or other documents or any information in electronic form or on a computer system, which will be useful for, or relevant to, proceedings under the Income-tax Act, 2025, he would not produce, or cause to be produced, such books of account or other documents or such information as required by such summons or notice;

Shri/Shrimati/Ms._____ are/is in possession of any asset or information in relation to any asset and such asset represents either wholly or partly, income or property which has not been, or would not be, disclosed, for the purposes of the Income-tax Act, 1961, or the Income-tax Act, 2025, or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, (herein referred to as the undisclosed income or property);

and whereas I have reason to suspect that such assets, books of account, other documents, or such information in electronic form or on a computer system have been kept and are to be found in_____ (*specify particulars of the building/place/vessel/ vehicle/aircraft*);

this is to authorise and require you_____ [*name of the Addl. Director or of Addl. Commissioner or of Joint Director or of Joint Commissioner or Deputy Director or of the Deputy Commissioner or of the Assistant Director or of the Assistant Commissioner or the Income-tax Officer*] to –

a. enter and search any building, place, vessel, vehicle, aircraft;
b. require any person, who is found to be in possession or control of any books of account or other documents maintained in the form of electronic record or any information in electronic form or on a computer system, to afford you with such reasonable technical and other assistance (including access code, by whatever name called) as may be necessary to enable you to inspect such books of account or other documents or such information;
c. break open the lock of any door, box, locker, safe, almirah, or other receptacle or override the access code to any computer system for exercising the powers conferred by clause (a) above, where the keys thereof are, or the access to such building, place, etc., or the access code to such computer system, as the case may be, is not available;
d. search any person who has got out of, or is about to get into, or is in, the building, place, vessel, vehicle or aircraft, if you have reason to suspect that such person has secreted about his person any such books of account, other documents, any information in electronic form, or a computer systems or asset;
e. place identification marks on such books of account and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof, together with particulars of the identification marks;
f. examine such books of account, documents and information stored in electronic form or on a computer system and make, or cause to be made, copies or extracts from such books of account, documents and computer systems;

g. make a note or an inventory of any asset, and stock-in-trade of the business, found as a result of such search;
h. seize any such books of account, other documents, computer systems or asset (other than stock-in-trade of the business), found as a result of such search and take possession thereof;
i. convey such books of account, documents, computer systems, or asset to the office of any income-tax authority not below the rank of Income-tax Officer employed in the execution of the Income-tax Act, 2025; and
j. exercise all other powers and perform all other functions under section 247 of the Income-tax Act, 2025, and the rules relating thereto.

You may requisition the services of any police officer or any officer of the Central Government, or of both or any person or entity, as referred to in Section 247(5) of the Income-tax Act, 2025, to assist you for all or any of the purposes specified in Section 247(1) of the Income-tax Act, 2025.

Date:

Place:

(Seal)

(Signature)

Approving Authority

FORM NO. 83

Warrant of authorisation under section 247(2) of the Act

To
The Addl. Director,
The Addl. Commissioner,
The Joint Director,
The Joint Commissioner,
The Deputy Director,
The Deputy Commissioner,
The Assistant Director,
The Assistant Commissioner,
The Income-tax Officer,

Whereas in consequence of information in my possession, I have reason to believe that –

a summons under Section 131(1) of the Income-tax Act,1961, or under Section 246(1) of the Income-tax Act, 2025, or a notice under Section 142(1) of the Income-tax Act,1961, or under Section 268(1) of the Income-tax Act, 2025, was issued by the [*Deputy Commissioner/the Assistant Commissioner/the Income-tax Officer*]_____ to _____ [*name of the person*] on _____[*date*] to produce, or cause to be produced, any books of account or other documents, or any information in electronic form or on a computer system, specified in the relevant summons or notice, and he has omitted or failed to produce, or cause to be produced, such books of account or other documents or such information as required by such summons or notice;

---

a summons under Section 131(1) of the Income-tax Act,1961, or under Section 246(1) of the Income-tax Act, 2025, or a notice under Section 142(1) of the Income-tax Act,1961, or under Section 268(1) of the Income-tax Act, 2025 has been issued by the [*Deputy Commissioner/the Assistant Commissioner/the Income-tax Officer*]_____ to _____ [*name of the person*] on _____[*date*] to produce, or cause to be produced, any books of account or other documents, or any information in electronic form or on a computer system, specified in the relevant summons or notice and he will not produce or cause to be produced, such books of account or other documents or such information as required by such summons or notice;

---

if a summons under Section 131(1) of the Income-tax Act,1961, or under Section 246(1) of the Income-tax Act, 2025, or a notice under Section 142(1) of the Income-tax Act,1961, or under Section 268(1) of the Income-tax Act, 2025, is issued to _____[*name of the person*] to produce, or cause to be produced, any books of account or other documents or any information in electronic form or on a computer system, which will be useful

for, or relevant to, proceedings under the Income-tax Act, 2025, he would not produce, or cause to be produced, such books of account or other documents or such information as required by such summons or notice;

Shri/Shrimati/Ms. _____are/is in possession of any asset or information in relation to any asset and such asset represents either wholly or partly, income or property which has not been, or would not be, disclosed, for the purposes of the Income-tax Act, 1961, or the Income-tax Act, 2025, or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, (herein referred to as the undisclosed income or property);

and whereas I have reason to suspect such assets, books of account, other documents, or any information in electronic form or on a computer system have been kept and are to be found in_____ (specify particulars of the building/place/vessel/ vehicle/aircraft);

this is to authorise and require you_____ [*name of the Addl. Director or Addl. Commissioner or Joint Director or Joint Commissioner or Deputy Director or of the Deputy Commissioner or of the Assistant Director or of the Assistant Commissioner or the Income-tax Officer*] to –

a. enter and search any building, place, vessel, vehicle, aircraft;
b. require any person, who is found to be in possession or control of any books of account or other documents maintained in the form of electronic record or any information in electronic form or on a computer system, to afford you with such reasonable technical and other assistance (including access code, by whatever name called) as may be necessary to enable you to inspect such books of account or other documents or such information;
c. break open the lock of any door, box, locker, safe, almirah, or other receptacle or override the access code to any computer system for exercising the powers conferred by clause (a) above, where the keys thereof are, or the access to such building, place, etc., or the access code to such computer system, as the case may be, is not available;
d. search any person who has got out of, or is about to get into, or is in, the building, place, vessel, vehicle or aircraft, if you have reason to suspect that such person has secreted about his person any such books of account, other documents, any information in electronic form, or a computer systems or asset;
e. place identification marks on such books of account and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof, together with particulars of the identification marks;
f. examine such books of account, documents and information stored in electronic form or on a computer system and make, or cause to be made, copies or extracts from such books of account, documents and computer systems;
g. make a note or an inventory of any asset, and stock-in-trade of the business, found as a result of such search;

h. seize any such books of account, other documents, computer systems or asset (other than stock-in-trade of the business), found as a result of such search and take possession thereof;
i. convey such books of account, documents, computer systems, or asset to the office of any income-tax authority not below the rank of Income-tax Officer employed in the execution of the Income-tax Act, 2025; and
j. exercise all other powers and perform all other functions under section 247 of the Income-tax Act, 2025, and the rules relating thereto.

You may requisition the services of any police officer or any officer of the Central Government, or of both or any person or entity, as referred to in Section 247(5) of the Income-tax Act, 2025, to assist you for all or any of the purposes specified in Section 247(1) of the Income-tax Act, 2025.

Date:

Place:

(Signature)

(Approving Authority)

(Seal)

FORM NO. 84

Warrant of authorisation under section 247(3) of the Act

To
The Addl. Director,
The Addl. Commissioner,
The Joint Director,
The Joint Commissioner,
The Deputy Director,
The Deputy Commissioner,
The Assistant Director,
The Assistant Commissioner,
The Income-tax Officer,

Whereas in consequence of information in my possession, I have reason to suspect that the books of account, other documents, or information in electronic form or on a computer system, or asset in respect of which _____ [*name and designation of authorised officer*] has been authorised by the approving authority _____ to take action under sub-section (1)*(i)* to *(viii)* of section 247 of the Act are or is kept in _____ [*please specify particulars of the building/place/vessel/vehicle/aircraft*];

and whereas the building/place/vessel/vehicle/aircraft specified above has/have not been mentioned in the authorisation under sub-section 247(1) of the Act issued by the approving authority;

this is to authorise and require you _____ [*name of the Addl. Director or Addl. Commissioner or Joint Director or Joint Commissioner or Deputy Director or Deputy Commissioner or Assistant Director or Assistant Commissioner or the Income-tax Officer*] to-

a. enter and search any building, place, vessel, vehicle, aircraft;
b. require any person, who is found to be in possession or control of any books of account or other documents maintained in the form of electronic record or any information in electronic form or on a computer system, to afford you with such reasonable technical and other assistance (including access code, by whatever name called) as may be necessary to enable you to inspect such books of account or other documents or such information;
c. break open the lock of any door, box, locker, safe, almirah, or other receptacle or override the access code to any computer system for exercising the powers conferred by clause (a) above, where the keys thereof are, or the access to such building, place, etc., or the access code to such computer system, as the case may be, is not available;
d. search any person who has got out of, or is about to get into, or is in, the building, place, vessel, vehicle or aircraft, if you have reason to suspect that such person has secreted

about his person any such books of account, other documents, any information in electronic form, or a computer systems or asset;

e. place identification marks on such books of account and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof, together with particulars of the identification marks;
f. examine such books of account, documents and information stored in electronic form or on a computer system and make, or cause to be made, copies or extracts from such books of account, documents and computer systems;
g. make a note or an inventory of any asset, and stock-in-trade of the business, found as a result of such search;
h. seize any such books of account, other documents, computer systems or asset (other than stock-in-trade of the business), found as a result of such search and take possession thereof;
i. convey such books of account, documents, computer systems, or asset to the office of any income-tax authority not below the rank of Income-tax Officer employed in the execution of the Act; and
j. exercise all other powers and perform all other functions under section 247 of the Act, and the rules relating thereto.

You may requisition the services of any police officer or any officer of the Central Government, or of both or any person or entity, as referred to in Section 247(5) of the Act, to assist you for all or any of the purposes specified in Section 247(1) of the Act.

Date:

Place:

(Seal) **(Signature)**

(**Approving Authority**)

FORM NO. 85

Application under section 247(5)/247(9) of the Act

To,

*Principal Chief Commissioner,
Chief Commissioner,
Principal Director General,
Director General _____

Sir/Madam,

I hereby apply for service under section 247(5)/247(9) of the Act. The following particulars are furnished herewith:

Part-A: Personal Information				
1.	Name		*(Refer Note 1)*	
2.	Permanent Account Number (PAN)			
3.	Address		*(Refer Note 2)*	
4.	Contact Details			
	Mobile Number		Country Code	Number
	Email ID			
5.	Status		*(Refer Note 3)*	
Part-B1: Nature of Service				
6.	Select service under section 247(5)/247(9) of the Act ***(Select Relevant)***		(i) valuation of property; (ii) assistance in translation; (iii) assistance in digital data acquisition; (iv) assistance in forensic analysis or mining of digital data; (v) any other assistance which may be required for any of the purposes specified in section 247(1), (2) or (3) of the Act.	
7.	A.	are you registered as a valuer of property by or under any law in force? ***(Select One)***	*(i) Yes* *(ii) No*	
	B.	If answer to row 7(A) is yes, then provide the following:		
	(i)	the law by or under which you are registered.		
	(ii)	the registration number/other identification number as a		

		proof of being registered as a valuer by or under the law mentioned in row 7(B)(i).	
	(iii)	date of the registration certificate/letter etc issued as a proof of your registration as a valuer by or under the law mentioned in row 7(B)(i).	*dd/mm/yyyy*
	(iv)	attach copy of the registration certificate/letter etc issued as a proof of your registration as a valuer by or under the law mentioned in row 7(B)(i).	*(Refer Note 4)*
	(v)	date of commencement of practice as a valuer of property.	*dd/mm/yyyy*
Part-B2: Details for Registration			
8.	In case status of applicant being an individual, provide following:		
	(i)	highest educational qualification relevant to the services applied for in row 6.	
	(ii)	attach a copy of the certificate of highest qualification.	*(Refer Note 4)*
9.	In case status of applicant being 'other than individual', provide following:		
	(i)	total number of individuals who will provide the services applied for in row 6.	
	(ii)	highest educational qualifications of the individuals mentioned in row 9(i). ***(Select One)***	*(i)Graduation* *(ii)Masters* *(iii)Doctorate* *(iv)Others*
	(iii)	attach copies of the certificate(s) of highest and lowest qualification of the individuals mentioned in row 9(ii).	*(Refer Note 4)* *(Repeat, if required)*
10.	(i)	number of years of experience in providing services applied for in row 6.	
	(ii)	attach the documents in support of details filled in row 10(i).	*(Refer Note 4)* *(Repeat, if required)*
11.	Any other relevant details		*(Refer Note 4)*

Verification

I, _____ *son/daughter/spouse of _____ having PAN_____ do hereby verify that the information furnished above is true and correct to the best of my knowledge and belief.

I further declare that I am furnishing this form in my capacity as_____*[*self/proprietor/partner/ designated partner/director/any other designation*] of_____ [*name of entity*] and I am authorised to furnish and verify this form.

***Delete whichever is not applicable**

Place:

Date:

_____

(**Signature)**

Name: _____
Designation: _____

Notes:

1. The first, middle and last name shall be provided in full without any abbreviations.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State
3. Fill status as:
   - i) Individual
   - ii) Hindu undivided family
   - iii) Company
   - iv) Firm
   - v) Association of persons, whether incorporated or not
   - vi) Body of individuals, whether incorporated or not
   - vii) Local Authority
   - viii) Artificial Juridical Person
   - ix) Government
   - x) Trust
   - xi) Limited Liability Partnership

4. With respect to row 7, 8, 9, 10, 11, following documents shall be provided as annexures, namely:

Annexure	Particulars
A-1	copy of the registration certificate/letter etc issued as a proof of your registration as a valuer by or under the law mentioned in row 7(B)(iv).
A-2	copy of the certificate of highest qualification mentioned in row 8(ii).
A-3	copies of the certificate(s) of highest and lowest qualification of the individuals mentioned in row 9(iii).
A-4	copies of documents in support of number of years of experience

	in providing services in row 10(ii).
A-5	any other relevant details mentioned in row 11.

5. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 86

Warrant of authorisation under section 248(1) of the Act

To
The Addl. Director,
The Addl. Commissioner,
The Joint Director,
The Joint Commissioner,
The Deputy Director,
The Deputy Commissioner,
The Assistant Director,
The Assistant Commissioner,
The Income-tax Officer,

Whereas in consequence of information in my possession, I have reason to believe that –

a summons under section 131(1) of the Income-tax Act,1961, or under section 246(1) of the Income-tax Act, 2025, or a notice under section 142(1) of the Income-tax Act,1961, or under section 268(1) of the Income-tax Act, 2025, was issued by _____[designation of the authority who issued the summons/notice] to _____ [*name of the person*] to produce, or cause to be produced, any books of account or other documents, or any information in electronic form or on a computer system, specified in the relevant summons or notice and he has omitted or failed to produce or cause to be produced, such books of account or other documents or such information as required by such summons or notice, **and** the said books of account or other documents or any computer system containing the said information have been taken into custody by _____[name and designation of the officer or authority]; or

any books of account or other documents, or any information in electronic form or on a computer system which will be useful for, or relevant to, proceedings under the Income-tax Act, 1961 or under the Income-tax Act, 2025, have been taken into custody by _____[*name and designation of officer or authority*] and Shri/Shrimati/Ms. _____ [*name of the person*] to whom a summons under section 131(1) of the Income-tax Act,1961, or under section 246(1) of the Income-tax Act, 2025, or a notice under section 142(1) of the Income-tax Act,1961, or under section 268(1) of the Income-tax Act, 2025, has been issued by _____[*designation of the authority who issued the summons/notice*] on _____[*date*] or might be issued, will not, or would not, produce or cause to be produced, such books of account or other documents or information on the return of the such books of account or other documents or computer system containing such information on their return by the said officer/authority; or

the assets taken into custody by _____ [*name and designation of the officer or authority*] represent either wholly or partly income or property which has not been or would not have been, disclosed for the purposes of the

Income-tax Act, 1961, or the Income-tax Act, 2025, by _____ [*name of the person*] from whose possession or control such assets have been taken into custody by the officer/authority aforesaid;

and this is to authorise you _____ [*name of the Addl. Director or Addl. Commissioner or Joint Director or Joint Commissioner or Deputy Director or of the Deputy Commissioner or of the Assistant Director or of the Assistant Commissioner or the Income-tax Officer*] to require the said officer or authority to deliver to you the assets, books of account, other documents, or computer systems as aforesaid.

Date:

Place:

(Approving Authority)

(Seal)

FORM NO. 87

Information to be furnished to the income-tax authority under section 254 of the Act

Part-A: Personal Information of Business/ Profession					
1.	Name			*(Refer Note 1)*	
2.	Address			*(Refer Note 2)*	
3.	Permanent Account Number (PAN)				
4.	Contact details				
	Mobile No.			Country Code	Number
	Email ID				
Part-B: Nature of Business/Profession & Other Details					
5.	Nature of Business/Profession				
6.	Year in which the business mentioned in row 5 was started				
7.	Status of Business/Profession			*(Refer Note 3)*	
8.	Names and residential addresses of proprietor/partners/members of AOP or BOI/directors				
	(A)	(i)	Name	*(Refer Note 1)*	
		(ii)	Type ***(Select One)***	(i) Proprietor (ii) Partner (iii) Member of AOP or BOI Association of persons (AOP) (iv) Director	
		(iii)	Residential address	*(Refer Note 2)*	
	(B)	**(Repeat, if required)**			
Part-C: Details of Assessing Officer (AO) assessing the business/profession					
9.	Name			*(Refer Note 1)*	
10.	Designation				
11.	Place/Office Address			*(Refer Note 2)*	
Part-D: Other Details					
12.	(i)	Latest tax year for which a return of income filed			
	(ii)	Income shown in the return mentioned in row 12(i)			
13.	(i)	Year in which the premises acquired			
	(ii)	Whether the premise is ***(Select One)***		(i) Rented (ii) Self-Owned	
	(ii)	If answer to row 13(ii) is "rented", then provide amount of rent paid			
	(iv)	If answer to row 13(ii) is "self-owned", then provide amount of price paid			
14.	Number of employees in the business/profession				
15.	List of the books of account maintained			*(Refer Note 4)*	
16.	Bank Account Details				
	(i)	Nature of Bank Account			
	(ii)	Bank Account Number			

	(iii)	Name of Bank		
	(iv)	Address of Bank		
	(Repeat, if required)			
17.	Gross sales/receipts details			
	(A)	(i)	Gross sales/receipts for the preceding tax year	
		(ii)	Gross sales/receipts for the current tax year till date	
	(B)	GST Registration Number		
18.	Value of the stock (approximate):			
	(i)	As on 31st March of the preceding tax year		
	(ii)	As on this date		
19.	Particulars of cars and other vehicles, if any, owned by the business/profession			*(Refer Note 4)*
20.	Income from all sources for the immediately preceding tax year ending 31st March			

Verification

I, _____ [*name in full and in block letters*] *son/daughter/spouse of _____ having PAN_____ of _____ in my capacity as (*director/partner/proprietor/employee*) _____ (*specify the capacity as attending to or helping in such business or profession*) declare that the information furnished above is true and correct to the best of my knowledge and belief.

***Delete whichever is not applicable.**

Place:

Date: _____

(**Signature of the person furnishing the above information)**

Name: _____
Designation: _____

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Fill status as:
   - i) Hindu undivided family
   - ii) Company
   - iii) Firm
   - iv) Association of persons, whether incorporated or not
   - v) Body of individuals, whether incorporated or not
   - vi) Local Authority
   - vii) Artificial Juridical Person
   - viii) Government
   - ix) Trust
   - x) Limited Liability Partnership
4. Please provide following document as mentione in row 15 & 19:

Sl. No.	Annexure	Remarks
1.	A-1	Attach list of books of accounts mentioned in row 15.
2.	A-2	List of cars and other vehicles owned by business/profession in row 19.

5. The assessee who has filed the return of income from the preceding tax year need not furnish information in row 13 to 20.
6. Amount to be filled in ₹ unless otherwise provided.
7. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 88

Application for information under section 258(2)(a) of the Act

To

The Principal Chief Commissioner/Chief Commissioner/Principal Commissioner/Commissioner of Income-tax,

Sir,

I, applicant, request you to furnish information relating to the following assessee (details as per Part-B).

Part A: Personal Information of the applicant				
1.	Name		*(Refer Note 1)*	
2.	Father's/ Husband's name			
3.	Designation			
4.	Address		*(Refer Note 2)*	
5.	Contact details			
	(i)	Landline No. with STD code	STD code	Number
			(Dropdown)	
			(Repeat, if required)	
	(ii)	Mobile Number	Country Code	Number
			(Dropdown)	
			(Repeat, if required)	
	(iii)	Email ID		
			(Repeat, if required)	
Part B: Personal Information of the assesse whose information has been sought				
6.	Name		*(Refer Note 1)*	
7.	Permanent Account Number			
8.	Aadhar Number (applicable for individuals), if available			
9.	Status		*(Refer Note 3)*	
10.	Address		*(Refer Note 2)*	
Part C: Details about information sought				
11.	Tax Year			
12.	Specific information sought		*(i)*	*(Free text up to 200 words) (upload) (Refer Note 4)*
			(ii)	*(Repeat if required)*
13.	Reason for seeking information		*(i)*	*(Free text up to 200 words) (upload) (Refer Note 4)*
			(ii)	*(Repeat if required)*

Dated

.....

(Signature of the applicant)

Name: …..……

Designation:……..

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Fill status as:
   i) Individual
   ii) Hindu undivided family
   iii) Company
   iv) Limited Liability Partnership
   v) Firm
   vi) Association of persons, whether incorporated or not
   vii) Body of individuals, whether incorporated or not
   viii) Local Authority
   ix) Artificial Juridical Person
   x) Government
   xi) Trust
4. An annexure may be added in case the given space is insufficient.
5. Some of the Information in the form would be pre-filled to the extent possible.
6. A separate application has to be made in respect of each assessee and in respect of each tax year.

FORM NO. 89

Form for furnishing information under section 258(2) of the Act.

DIN..... Office of the .....

To Date

_____
_____
_____

(A) With reference to your application dated _____ under section 258(2)(a) of the Act, requesting for information relating to the _____ (name of assessee) in respect of the tax year _____, the said information/information respecting item Nos. _____ of the said application is given below:

Part A – Personal information of the assessee				
1.	Name		*(Refer Note 1)*	
2.	Permanent Account Number		*(Refer Note 1)*	
3.	Status		*(Refer Note 1)*	
4.	Address		*(Refer Note 1)*	
5.	Contact details			
	(i)	Landline No. with STD code	STD/ISD Code	Number
			(dropdown)	
			(Repeat, if required)	
	(ii)	Mobile Number	Country Code	Number
			(dropdown)	
			(Repeat, if required)	
	(iii)	Email Address		
			(Repeat, if required)	
Part B – Information details				
6.	Information details		*(Refer Note 2)* *(Free text up to 500 words)* *(Upload)*	

(B) I/ Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner of Income-tax*, _____ am/is not satisfied that it is in the public interest to furnish information respecting item Nos. _____ of your application and the information relating thereto is accordingly refused.

(SEAL)

_____
Signature of the authority furnishing the information
Name of the authority furnishing the information
Designation of the authority furnishing the information

Notes:

1. Some of the Information in the form would be pre-filled to the extent possible.
2. An annexure may be added in case the given space is insufficient.
3. *Delete inapplicable words.

FORM NO. 90

Form for intimating non-availability of information under section 258(2)(a) of the Act.

DIN .....

Office of the ……..
To Date

_____
_____
_____
_____

With reference to your application dated _____under section 258(2)(a) of the Act, requesting for information relating to _____in respect of the tax year _____, it is informed that the said information is not available/no assessment* for the aforesaid tax year has been made in his/her/its* case.

.....

Signature

Name

Designation of the authority

Notes:

1. *Delete inapplicable words.
2. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 91

Refusal to supply information under section 258(2)(a) of the Act.

DIN .....

Office of the .....
Date

To

_____
_____
_____
_____

With reference to your application dated_____under section 258(2)(a) of the Act, requesting for information relating to _____in respect of the tax year _____, it is informed that undersigned is not satisfied that it is in the public interest to furnish the information asked for and undersigned, therefore, decline to furnish the same.

.....

Signature

Name

Designation of the authority

Notes:

1. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 92

Quarterly statement to be furnished by specified fund or stock broker in respect of a non-resident referred to in rule 157 for the quarter of _____ of _____ (Financial Year)

Part A: Particulars of the Specified Fund/Stock Broker			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	Category (Specified Fund/ Stock Brocker)		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number
7.	Other details to be provided as separate enclosure:	*(attach as per Note 3)*	

Part B: Details of non-resident referred to in rule 157(1) or (3)						
Sl. No.	Name *(refer Note 1)*	E-mail Id	Contact number	Address in the Country or region outside India of which the non- resident is resident *(refer Note 2)*	Tax Identification Number, if any	Unique Number on the basis of which the non-resident is identified by the Government of that country or the specified territory of which he claims to be a resident (to be furnished if Tax Identification Number is not available)
1.						
2.	*(Repeat, if required)*					

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this application.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the specified fund, stock broker or non-resident.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code/zip code.
3. With respect to Part A (Sl. No. 7), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Declaration received from the non-resident as referred to in rule 157(1)(c)(iii) or (3)(b)(iii)].

4. Where region is a specified territory the same is to be mentioned.
5. Some of the information in the form would be pre-filled to the extent possible.

Recent colour Photograph of the applicant (4.5 cm x 3.5 cm) with Sign/Left thumb impression across the photo of the applicant	**FORM NO. 93** **Application for Allotment of Permanent Account Number** **[For an Individual being a Citizen of India]**	Recent colour Photograph of the applicant (4.5 cm x 3.5 cm)

Part A: Personal Information				
1.	Name	*(Refer Note 1)*		
2.	Gender *(select one)*	(i) Male (ii) Female (iii) Transgender		
3.	Date of Birth	*dd/mm/yyyy*		
4.	Aadhaar Number			
5.	Residence Address	*(Refer Note 2)*		
6.	Office Address	*(Refer Note 2)*		
7.	Residential Status	*(Refer Note 3)*		
8.	Passport Number (mandatory in case of Non-Resident and Resident but not ordinarily resident)			
9.	Taxpayer Identification Number (TIN) in the Country of Residence (if any)			
10.	Contact Details			
	(i)	Mobile Number	Country Code (*drop down*)	Number
	(ii)	Email ID		
	(iii)	Landline No. with STD Code (if any)		
Part B: Source of Income				
11.	Source of Income *(select one or more)*	(i) Salary (ii) Income from Business/Profession (iii) Income from House Property (iv) Capital Gains (v) Income from Other Sources (vi) No Income		
Part C: Parents				
12.	Whether mother/father is a single parent? *(select one)*	(i) Yes (ii) No		
13.	Father's Name	*(Refer Note 1)*		
14.	Mother's Name	*(Refer Note 1)*		
15.	Name of parent to be printed on Permanent Account Number card *(select one)*	(i) Father (ii) Mother		

Part D: Assessing Officer (AO Code)				
16.	(i)	Area Code		
	(ii)	AO Type		
	(iii)	Range Code		
	(iv)	AO No.		
Part E: Representative Assessee, if applicable *(Refer Note 4)*				
17.	Name		*(Refer Note 1)*	
18.	Permanent Account Number, if any			
19.	Aadhaar Number (if Permanent Account Number is not available)			
20.	Address		*(Refer Note 2)*	
21.	Contact Details			
	(i)	Mobile Number	Country Code (*drop down*)	Number
	(ii)	Email ID		
	(iii)	Landline No. with STD Code (if any)		
Part F: Communication Address				
22.	Address for Communication *(select one)*		(i) Residence (ii) Office (iii) Representative Assessee Address	
Part G: Declaration by Applicant or by Representative Assessee on behalf of the Applicant				
23.	**Documents submitted as Proof of Identity, Proof of Address and Proof of Date of Birth of the Applicant** (*Refer Note 5*)			
	(i)	Proof of Identity	*(Refer Note 6)*	
	(ii)	Proof of Address	*(Refer Note 6)*	
	(iii)	Proof of Date of Birth	*(Refer Note 6)*	
24.	**Documents submitted as Proof of Identity, Proof of Address of Representative Assessee** (*Refer Note 5*)			
	(i)	Proof of Identity	*(Refer Note 6)*	
	(ii)	Proof of Address	*(Refer Note 6)*	

Verification and Declaration

a. I, ……., in the capacity of ……..(Self/Representative Assessee) do hereby declare that what is stated above is true to the best of my knowledge and belief.

b. I declare that the applicant does not possess Permanent Account Number and shall be liable for legal consequences under Income-tax Act, 2025 if this declaration is found to be incorrect.

Place……
Date.....

*(*Signature /Left Hand Thumb Impression of Applicant or Representative Assessee*)*

Name: _____

Designation: _____

Notes:

1. The first, middle and last name shall be provided in full without any abbreviations. If Aadhaar contains initials in name, then full/expanded name has to be filled in the application.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State
3. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
4. In case of persons referred to in section 303(1)(b) or Non-resident Indian or Resident but not ordinarily resident, details of Representative Assessee having Indian address is mandatory in Part E.
5. Please refer to the instructions (as specified in rule 158 of Income-tax Rules, 2026) for list of mandatory certified documents to be submitted as applicable.
6. With respect to row 23 & 24, following documents shall be provided as annexures, namely:

Annexure	Particulars
A-1	Proof of Identity
A-2	Proof of Address
A-3	Proof of Date of Birth

7. Some of the information in the form would be pre-filled to the extent possible.
8. Please refer to the guidelines issued by Director General of Income Tax (Systems) in this behalf.

FORM NO. 94

Application for Allotment of Permanent Account Number
[For an Indian Company / an Entity incorporated in India/ an Unincorporated Entity formed in India]

Part A: Personal Information				
1.	Name		*(Refer Note 1)*	
2.	Date of Incorporation/ Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons		*dd/mm/yyyy*	
3.	Office Address		*(Refer Note 2)*	
4.	Communication Address		*(Refer Note 2)*	
5.	Status		*(Refer Note 3)*	
6.	Registration Number (for Company, Firm, Limited Liability Partnership, Association of Persons, Body of Individuals, Artificial Juridical Person and Trust)		*(Refer Note 4)*	
7.	Contact Details			
	(i)	Mobile Number	Country Code	Number
			(drop down)	
	(ii)	Email ID		
	(iii)	Landline No. with STD Code (if any)		
Part B: Source of Income				
8.	Source of Income *(select one or more)*		(i) Salary (ii) Income from Business/Profession (iii) Income from House Property (iv) Capital Gains (v) Income from Other Sources (vi) No Income	
Part C: Assessing Officer (AO Code)				
9.	(i)	Area Code		
	(ii)	AO Type		
	(iii)	Range Code		
	(iv)	AO No.		
Part D: Representative Assessee/Authorized Representative *(Refer Note 5)*				
10.	Name		*(Refer Note 1)*	
11.	Permanent Account Number, if any			
12.	Aadhaar Number (if Permanent Account Number is not available)			
13.	Address		*(Refer Note 2)*	
14.	Contact Details			
	(i)	Mobile Number	Country Code	Number

			(drop down)	
	(ii)	Email ID		
	(iii)	Landline No. with STD Code (if any)		

Part E: Declaration by Applicant or by Representative Assessee/Authorized Representative on behalf of the Applicant

15.	**Documents submitted as Proof of Identity, Proof of Address and Proof of Date of Incorporation/Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons of the Applicant** (*Refer Note 6*)		
	(i)	Proof of Identity	*(Refer Note 7)*
	(ii)	Proof of Address	*(Refer Note 7)*
	(iii)	Proof of Date of Incorporation/Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons	*(Refer Note 7)*
16.	**Documents submitted as Proof of Identity, Proof of Address of Representative Assessee/Authorized Representative** (*Refer Note 6*)		
	(i)	Proof of Identity	*(Refer Note 7)*
	(ii)	Proof of Address	*(Refer Note 7)*

Verification and Declaration

a. I, …….., in the capacity of……. (Self/Representative Assessee/Authorized Representative) do hereby declare that what is stated above is true to the best of my knowledge and belief.

b. I declare that the applicant does not possess Permanent Account Number and shall be liable for legal consequences under the Act. if this declaration is found to be incorrect.

Designation ……

Place……

Date.....

*(*Signature/Left Hand Thumb Impression of Applicant or Representative Assessee or Authorized Representative*)*

Name: _____

Designation: _____

Notes:

1. The name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill status as:
   - i) Hindu undivided family
   - ii) Company
   - iii) Firm
   - iv) Association of persons, whether incorporated or not
   - v) Body of individuals, whether incorporated or not
   - vi) Local Authority
   - vii) Artificial Juridical Person
   - viii) Government
   - ix) Trust
   - x) Limited Liability Partnership
4. This field is mandatory for Company and Limited Liability Partnership.
5. Details of Representative Assessee/Authorized Representative having Indian address is mandatory in Part D.
6. Please refer to the instructions (as specified in rule 158 of Income-tax Rules, 2026) for list of mandatory certified documents to be submitted as applicable.
7. With respect to row 15 & 16, following documents shall be provided as annexures, namely:

Annexure	Particulars
A-1	Proof of Identity
A-2	Proof of Address
A-3	Proof of Date of Incorporation/Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons

8. Some of the information in the form would be pre-filled to the extent possible.
9. Please refer to the guidelines issued by Director General of Income Tax (Systems) in this behalf.

Recent colour photograph of the applicant

(4.5 cm x 3.5 cm) with Sign/Left thumb impression across the photo of the applicant

FORM NO. 95

Application for Allotment of Permanent Account Number

[For an Individual not being a Citizen of India]

Recent colour Photograph of the applicant

(4.5 cm x 3.5 cm)

Part A: Personal Information				
1.	Name		*(Refer Note 1)*	
2.	Gender *(Select one)*		(i) Male (ii) Female (iii) Transgender	
3.	Date of Birth		*dd/mm/yyyy*	
4.	Aadhaar Number, if any			
5.	Country of Citizenship			
6.	Citizenship Type *(Select one)*		(i) Foreigner (ii) Person of Indian origin (iii) Overseas Citizen of India	
7.	Passport Number, if any			
8.	Taxpayer Identification Number (TIN) in the country of residence			
9.	Residence Address		*(Refer Note 2)*	
10.	Office Address		*(Refer Note 2)*	
11.	Contact Details			
	(i)	Mobile Number	Country Code (drop down)	Number
	(ii)	Email ID		
	(iii)	Landline No. with Country/ISD Code and Area/STD Code (if any)		
Part B: Source of Income				
12.	Source of Income *(Select one or more)*		(i) Salary (ii) Income from Business/Profession (iii) Income from House Property (iv) Capital Gains (v) Income from Other Sources (vi) No Income	
Part C: Parents				
13.	Whether mother/father is a single parent? *(Select one)*		(i) Yes (ii) No	
14.	Father's Name		*(Refer Note 1)*	
15.	Mother's Name		*(Refer Note 1)*	
16.	Name of parent to be printed on		(i) Father	

	Permanent Account Number card *(Select one)*		(ii) Mother	
Part D: Assessing Officer (AO Code)				
17.	(i)	Area Code		
	(ii)	AO Type		
	(iii)	Range Code		
	(iv)	AO No.		
Part E: Representative Assessee, if applicable *(Refer Note 3)*				
18.	Name		*(Refer Note 1)*	
19.	Permanent Account Number, if any			
20.	Aadhaar Number (if Permanent Account Number is not available)			
21.	Address		*(Refer Note 2)*	
22.	Contact Details			
	(i)	Mobile Number	Country Code *(drop down)*	Number
	(ii)	Email ID		
	(iii)	Landline No. with STD Code (if any)		
Part F: Communication Address				
23.	Address for Communication *(Select one)*		(i) Residence (ii) Office (iii) Representative Assessee Address	
Part G: Declaration by Applicant or by Representative Assessee on behalf of the Applicant				
24.	**Documents submitted as Proof of Identity, Proof of Address and Proof of Date of Birth of the Applicant** (*Refer Note 4*)			
	(i)	Proof of Identity	*(Refer Note 5)*	
	(ii)	Proof of Address	*(Refer Note 5)*	
	(iii)	Proof of Date of Birth	*(Refer Note 5)*	
25.	**Documents submitted as Proof of Identity, Proof of Address of Representative Assessee** (*Refer Note 4*)			
	(i)	Proof of Identity	*(Refer Note 5)*	
	(ii)	Proof of Address	*(Refer Note 5)*	

Verification and Declaration

a. I, ……., in the capacity of …….(Self/Representative Assessee) do hereby declare that what is stated above is true to the best of my knowledge and belief.

b. I declare that the applicant does not possess Permanent Account Number and shall be liable for legal consequences under the Act. if this declaration is found to be incorrect.

Place……

Date .....

*(*Signature /Left Hand Thumb Impression of Applicant or Representative Assessee*)*

Name:- ……

Designation:-……..

Notes:

1. The first, middle and last name shall be provided in full without any abbreviations.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Wherever, details of Representative Assessee (RA) are filled, the address of such RA in India (except FPIs and Minors) is mandatory in Part E.
4. Please refer to the instructions (as specified in rule 158 of Income-tax Rules, 2026) for list of mandatory certified documents to be submitted as applicable.
5. With respect to row 24 & 25, following documents shall be provided as annexures, namely:

Annexure	Particulars
A-1	Proof of Identity
A-2	Proof of Address
A-3	Proof of Date of Birth

6. Some of the information in the form would be pre-filled to the extent possible.
7. Please refer to the guidelines issued by Director General of Income Tax (Systems) in this behalf.

FORM NO. 96

Application for Allotment of Permanent Account Number
[For an Entity incorporated outside India/ an Unincorporated Entity formed outside India]

Part A: Personal Information				
1.	Name		*(Refer Note 1)*	
2.	Date of Incorporation/ Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons		*dd/mm/yyyy*	
3.	Taxpayer Identification Number (TIN) in the Country of Residence			
4.	Office Address		*(Refer Note 2)*	
5.	Communication Address		*(Refer Note 2)*	
6.	Status		*(Refer Note 3)*	
7.	Registration Number (for Company, Firm, Limited Liability Partnership, Association of Persons, Body of Individuals, Artificial Juridical Person and Trust), if any			
8.	Contact Details			
	(i)	Mobile Number (if any)	Country Code (*drop down*)	Number
	(ii)	Email ID		
	(iii)	Landline No. with Country/ISD Code and Area/STD Code		
Part B: Source of Income				
9.	Source of Income *(select one or more)*		(i) Salary (ii) Income from Business/Profession (iii) Income from House Property (iv) Capital Gains (v) Income from Other Sources (vi) No Income	
Part C: Assessing Officer (AO Code)				
10.	(i)	Area Code		
	(ii)	AO Type		
	(iii)	Range Code		
	(iv)	AO No.		
Part D: Representative Assessee/Authorized Representative *(Refer Note 4)*				
11.	Name		*(Refer Note 1)*	
12.	Permanent Account Number, if any			
13.	Aadhaar Number (if Permanent Account Number is not available)			
14.	Address		*(Refer Note 2)*	

15.	Contact Details			
	(i)	Mobile Number	Country Code	Number
			(drop down)	
	(ii)	Email ID		
	(iii)	Landline No. with STD Code		

Part E: Declaration by Applicant or by Representative Assessee/Authorized Representative on behalf of the Applicant

16.	**Documents submitted as Proof of Identity, Proof of Address and Proof of Date of Incorporation/Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons of the Applicant** (*Refer Note 5*)		
	(i)	Proof of Identity	*(Refer Note 6)*
	(ii)	Proof of Address	*(Refer Note 6)*
	(iii)	Proof of Date of Incorporation/Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons	*(Refer Note 6)*
17.	**Documents submitted as Proof of Identity, Proof of Address of Representative Assessee/Authorized Representative** (*Refer Note 5*)		
	(i)	Proof of Identity	*(Refer Note 6)*
	(ii)	Proof of Address	*(Refer Note 6)*

Verification and Declaration

a. I, ……., in the capacity of……. (Self/Representative Assessee/Authorized Representative) do hereby declare that what is stated above is true to the best of my knowledge and belief.

b. I declare that applicant does not possess Permanent Account Number and shall be liable for legal consequences under the Act. if this declaration is found to be incorrect.

Designation…….

Place……

Date .....

*(*Signature/Left Hand Thumb Impression of Applicant or Representative Assessee or Authorized Representative*)*

Name: _____

Designation: _____

Notes:

1. The name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill status as:
   - i) Hindu undivided family
   - ii) Company
   - iii) Firm
   - iv) Association of persons, whether incorporated or not
   - v) Body of individuals, whether incorporated or not
   - vi) Local Authority
   - vii) Artificial Juridical Person
   - viii) Government
   - ix) Trust
   - x) Limited Liability Partnership
4. Details of Representative Assessee/Authorized Representative having Indian address (except FPIs) is mandatory in Part E.
5. Please refer to the instructions (as specified in rule 158 of Income-tax Rules, 2026) for list of mandatory certified documents to be submitted as applicable.
6. With respect to row 16 & 17, following documents shall be provided as annexures, namely:

Annexure	Particulars
A-1	Proof of Identity
A-2	Proof of Address
A-3	Proof of Date of Incorporation/Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons

7. Some of the information in the form would be pre-filled to the extent possible.
8. Please refer to the guidelines issued by Director General of Income Tax (Systems) in this behalf.

FORM NO. 97

Form for declaration to be filed by any person (other than a company or firm) or a foreign company covered by sub-rule (2) to rule 159 , who does not have a permanent account number and who enters into any transaction specified in rule 159 (*Refer Note 1*)

Part-A: Nature of Transaction		
1.	Nature of Transaction	*(Refer Note 2 and 3)*

Part-B: Declaration

I declare that I/applicant do/does not have a Permanent Account Number(PAN). Further, I also declare that,–

i. my status is Individual/Hindu Undivided Family/Association of Persons/Body of Individuals/Artificial Juridical person//Government/Trust/Local Authority/Foreign Company (*please select appropriate status*); and

ii. my/our/applicant's estimated total income (including income of spouse, minor child etc. as per section 99 of Income-Tax Act, 2025) computed in accordance with the provisions of Income-tax Act, 2025 for the financial year in which the above transaction is held will be less than maximum amount not chargeable to tax; or
the applicant is a foreign company covered by sub-rule (2) to rule 159 and does not have any income chargeable to tax in India.

Date:

Place:

(Signature of declarant)

Part-C: Identity and Address details				
1.	Name		*(Refer Note 4)*	
2.	Date of Birth/Incorporation		*dd/mm/yyyy (Refer Note 5)*	
3.	Father's Name		*(Refer Note 6)*	
4.	If PAN is applied for but it is not yet generated, enter both details below: *(Refer Note 7)*			
	(i)	Date of application	*dd/mm/yyyy*	
	(ii)	Acknowledgement number		
5.	Aadhaar Number			
6.	Residence Address		*(Refer Note 8)*	
7.	Office Address		*(Refer Note 8)*	
8.	Address for Communication (*select one*)		(i) Residence (ii) Office	
9.	Contact Details			
	(i)	Mobile Number	Country Code (*drop down*) (*for digital form*)	Number
	(ii)	Telephone Number	Country Code (*drop down*) (*for digital form*)	Number
	(ii)	Email ID		
10.	Taxpayer Identification Number (TIN) in the Country of Residence (in case of foreign company)			
11.	Details of income chargeable to tax in India in case of foreign company *(Refer Note 9)*			
	(i)	Quantum of income chargeable to tax (in Rs)		
	(ii)	Quantum of income not chargeable to tax (in Rs)		

Part-D Details of the Transaction			
1.	Date of Transaction		*dd/mm/yyyy*
2.	Total Amount of transaction (Rs)		*(Refer Note 10)*
3.	Amount of cash transaction, out of total amount mentioned in item number 2 above.		*(Refer Note 11)*
4.	Mode of transaction		*(Refer Note 12)*
5.	In case of the transaction is in joint names *(Refer Note 9)*		
	(i)	Number of persons involved in the transaction	
	(ii)	Share of the declarant (in percentage terms)	

Part-E: Documents submitted as proof		
I have enclosed [Refer *Note 13*] as the documents for proof of Identity, Address and Date of Birth/Date of incorporation		
1.	Proof of Identity (POI)	☐☐
	Document Identification Number	
	Name of the authority issuing document	*(Refer Note 4)*
	Address of the authority issuing document	*(Refer Note 8)*
2.	Proof of Address (POA)	☐☐
	Document Identification Number	
	Name of the authority issuing document	*(Refer Note 4)*
	Address of the authority issuing document	*(Refer Note 8)*
3.	Proof of Date of Birth (DoB)/Date of Incorporation (DoI)	☐☐
	Document Identification Number	
	Name of the authority issuing document	*(Refer Note 4)*
	Address of the authority issuing document	*(Refer Note 8)*

Part-F: Verification

1. I, _____, son/ daughter/ wife of Shri _____, solemnly declare that to the best of my knowledge and belief, the information given in this application and documents, if any, accompanying it are correct and complete, and particulars shown therein are truly stated.
2. I also declare that I am making this application for ……in my capacity as ……..(self/ Representative Assessee) and I am competent to make this application and verify it.
3. I understand that if any part of this declaration is found to be false, I may face legal consequences under the relevant provisions of the Income Tax Act 2025.

Date:

Place:

(Signature of declarant)
Name:
Designation

Notes:

1. Before signing the declaration, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under **section 482** of the Income-tax Act, 2025.
2. The nature of transaction in Part A may be filled as per the following codes:

S.no	Nature of Transaction	Code
1	Purchase or sale or gift or joint development agreement of any immovable property	**01**
2	Opening an account (other than basic savings and time deposit)	**02**
3	Investment in Time deposit	**03**
4	Commencement of account based relationship with an insurer	**04**

5	Payment to a hotel or restaurant or convention centre or banquet hall or any person engaged in event management	**05**
6	Sale or purchase of goods and services of any nature not classified above	**06**

3. Part A to F of the form are to be filled for all 6 transactions.

4. In case of individuals, the first, middle and last name shall be provided in full without any abbreviations. In other cases, the name of the entity should be provided as mentioned in the registration document issued under the relevant law, in which the entity has been constituted.

5. In case of individuals the date of birth shall be provided and in other cases the date of incorporation of the entity shall be provided.

6. In case of individuals father's name shall be provided.

7. In case the estimated total income exceeds maximum amount not chargeable to tax, the person should apply for PAN, fill out item 4 in Part C and furnish proof of submission of application.

8. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State

9. The person accepting the declaration shall not accept the declaration where income chargeable to tax is shown in item 11(i) in Part C.

10. The total amount of transaction should be filled in item 2 of part D. In case the transaction is undertaken in names of more than one-person, total number of persons involved in the transaction should be mentioned in item 5(i) of Part D and share of the person in percentage terms in item 5(ii) of Part D. e.g. for purchase of immovable property worth Rs 100/- in the name of 5 persons, with the share of declarant being 10%, the declarant should fill '100' in item 3, '5' in item 5(i) and '10' in item 5(ii).

11. The amount of cash involved in the transaction, whose value is given in item 2 of part D should be filled in item 3 of Part D.

12. The mode of transaction in item 4 of Part D may be filled as per the following codes:

S.no	Mode of Transaction	Code
1	Cash	**01**
2	Cheque	**02**
3	Card	**03**
4	Draft/Bankers Cheque	**04**
5	Online transfers	**05**
6	Mixed (cash and other mode)	**06**
7	UPI transactions	**07**
8	Others	**08**

13. Documents which can be produced in support of identity, address and date of birth (not required if applied for PAN and item 4 in Part C is filled):

Sl. No.	Nature of Document	Document Code	Proof of Identity	Proof of Address	Date of Birth/Incorporation*
A.	**For Individuals and HUF**				
1.	AADHAAR card	**01**	Yes	Yes	No
2.	Bank/Post office passbook bearing photograph of the person	**02**	Yes	Yes	No
3.	Elector's photo identity card	**03**	Yes	Yes	Yes
4.	Ration/Public Distribution System card bearing photograph of the person	**04**	Yes	Yes	No
5.	Driving License	**05**	Yes	Yes	Yes
6.	Passport	**06**	Yes	Yes	Yes

7.	Pensioner Photo card	**07**	Yes	Yes	No
8.	National Rural Employment Guarantee Scheme (NREGS) Job card	**08**	Yes	Yes	No
9.	Caste certificate bearing photo of the person	**09**	Yes	Yes	No .
10.	Certificate of identity/address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer as per annexure A prescribed in Form 093	**10**	Yes	Yes	No
11.	Certificate from employer	**11**	Yes	Yes	No
12.	Kisan passbook bearing photo	**12**	Yes	No	No
13.	Arm's license	**13**	Yes	No	No
14.	Central Government Health Scheme /Ex-servicemen Contributory Health Scheme card	**14**	Yes	No	Yes
15.	Photo identity card issued by the government/ Public Sector Undertaking	**15**	Yes	No	Yes
16.	Electricity bill (Not more than 3 months old)	**16**	No	Yes	No
17.	Landline Telephone bill (Not more than 3 months old)	**17**	No	Yes	No
18.	Water bill (Not more than 3 months old)	**18**	No	Yes	No
19.	Consumer gas card/book or piped gas bill (Not more than 3 months old)	**19**	No	Yes	No
20.	Bank Account Statement (Not more than 3 months old)	**20**	No	Yes	No
21.	Credit Card statement (Not more than 3 months old)	**21**	No	Yes	No
22.	Depository Account Statement (Not more than 3 months old)	**22**	No	Yes	No
23.	Property registration document	**23**	No	Yes	No
24.	Allotment letter of accommodation from Government	**24**	No	Yes	No
25.	Passport of spouse bearing name of the person	**25**	No	Yes	No
26.	Property tax payment receipt (Not more than one year old)	**26**	No	Yes	No
27.	Domicile certificate bearing photo of the person	**27**	Yes	Yes	Yes
28.	Birth certificate issued by the municipal authority or any office authorised to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955);	**28**	No	No	Yes
29.	Pension payment order	**29**	No	No	Yes
30.	Marriage certificate issued by the Registrar of Marriages	**30**	No	No	Yes
31.	Matriculation certificate or mark sheet of recognised board	**31**	No	No	Yes
B.	**For Association of Persons (Trust)**				
	Copy of trust deed or copy of certificate of registration issued by Charity Commissioner.	**32**	Yes	Yes	Yes
C.	**For Association of Persons (other than Trusts) or Body of Individuals or Local Authority or Artificial Juridical Person**				
	Copy of Agreement or copy of certificate of registration issued by Charity commissioner or Registrar of Cooperative society or any other	**33**	Yes	Yes	Yes

	competent authority or any other document originating from any Central or State Government Department establishing identity, address and date of incorporation of such person.				
D.	**For a foreign company**				
1.	Copy of Certificate of Registration or incorporation issued in the country where the applicant is located, duly attested by authorized officials of IFSC banking unit	**34**	Yes	Yes	Yes
2.	Copy of tax identification number issued in the country where the applicant is located, duly attested by authorized officials of IFSC banking unit	**35**	Yes	Yes (if address mentioned in the same)	Yes

* The document shall be accepted only if it bears the name, date, month and year of birth/incorporation of the declarant.

i. In case of a transaction in the name of a Minor, any of the above-mentioned documents as proof of Identity and Address of any of parents/guardians of such minor shall be deemed to be the proof of identity and address for the minor declarant, and the declaration should be signed by the parent/guardian.

ii. For HUF any document in the name of Karta of HUF is required.

iii. In case of Government, only document required is certificate from the Head of the Department/ Pay and Accounts Officer/Zonal Accounts Officer/District Treasury Officer/Cheque Drawing and Disbursing Officer.

FORM NO. 98

Statement containing particulars of declaration received in Form No. 97

PART A: STATEMENT DETAILS (This information should be provided for each statement submitted together)				
A.1	**REPORTING PERSON DETAILS**			
A.1.1	Reporting Person Name			
A.1.2	Income-tax Department Reporting Entity Identification Number			
A.2	**STATEMENT DETAILS**			
A.2.1	Statement Type			Insert 2-character code
A.2.2	Original Statement Id			
A.2.3	Reason for Correction		Insert 1 character code	
A.2.4	Statement Date			
A.2.5	Reporting Period			
A.2.6	Number of Reports			
A.3	**PRINCIPAL OFFICER DETAILS**			
A.3.1	Name			
A.3.2	Designation			
A.3.3	Address			
A.3.4	City / Town			
A.3.5	Postal Code			
A.3.6	State Code			Insert 2-character code
A.3.7	Country Code			Insert 2-character code
A.3.8	Telephone			
A.3.9	Mobile			
A.3.10	Email			

PART B: REPORT DETAILS FOR FINANCIAL TRANSACTIONS		
B.1	**REPORT NUMBER (To be provided for each person being reported)**	
B.1.1	Report Serial Number	
B.1.2	Original Report Serial Number	
B.2	**PERSON DETAILS**	
B.2.1	Name of the Person	
B.2.2	Date of birth/Incorporation	
B.2.3	Father's Name (for individual)	
B.2.4	PAN Application Acknowledgement Number (if applied for PAN and not yet generated)	
B.2.5	Aadhaar Number	

B.2.6	House no. / Flat no.			
B.2.7	Plot No. / Name of Premise / Building			
B.2.8	Road / Street / Lane			
B.2.9	Area / Locality / Ward / Sector / Taluka / Sub – Division			
B.2.10	Town / City / Village/ Post office			
B.2.11	District			
B.2.12	PIN			
B.2.13	State / Union Territory Code			Insert 2-character code
B.2.14	Country Code			Insert 2-character code
B.2.15	Mobile			
B.2.16	Telephone Number			
B.2.17	Email ID			
B.2.18	Taxpayer Identification Number in the country of residence (if covered by rule 159(2)(iii) for a foreign company)			
B.2.19	Income chargeable to Tax (for a foreign company)			
B.2.20	Income not chargeable to Tax (for a foreign company)			
B.2.21	Remarks			
B.3	**FINANCIAL TRANSACTION SUMMARY**			
B.3.1	Transaction Date			
B.3.2	Transaction ID			
B.3.3	Transaction Type			Insert 2-character code
B.3.4	Transaction Amount			
B.3.5	Cash amount involved in transaction amount			
B.3.6	Transaction Mode			Insert 2-character code
B 3.7	In case transaction is in joint name			
B 3.8	Number of persons involved in the transaction			
B 3.9	Share of declarant (in %)			
B.4	**Details of Document produced by the person**			
B.4.1	**Identity Proof**			
B.4.1.1	Document Code			Insert 2-digit code
B.4.1.2	Document Identification Number			
B.4.1.3	Name of the authority issuing document			
B.4.1.4	Address of the authority issuing document			

B.4.2	**Address Proof**			
B.4.2.1	Document Code			Insert 2-digit code
B.4.2.2	Document Identification Number			
B.4.2.3	Name of the authority issuing document			
B.4.2.4	Address of the authority issuing document			
B.4.3	**DoB/DoI Proof**			
B.4.3.1	Document Code			Insert 2-digit code
B.4.3.2	Document Identification Number			
B.4.3.3	Name of the authority issuing document			
B.4.3.4	Address of the authority issuing document			

Verification

I……. (name of designated director) having Permanent Account Number (PAN)……., in my capacity as designated director of…… hereby certify that all the particulars furnished above are correct and complete.

……

Place: ……. Signature of the designated director

……..

Date: ……. Name of the designated director

Auto-populated (para 01 to 10)

Auto-populated but editable

FORM NO. 99

Appeal to the Joint commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals)

Part A: Personal Information

1.	Name		*(Refer Note 1)*	
2.	Address		*(Refer Note 2)*	
3.	Permanent Account Number			
4.	Tax deduction and collection account number		*(Refer Note 3)*	
5.	Contact details		*(Refer Note 4)*	
	Mobile Number		Country Code	Number
	Email ID			

Part B: Order against which Appeal is filed (Relevant order)

6.	Relevant Tax Year or Block Period		*(i) Tax Year* *(ii) Block period* *(Select one)* *(Refer Note 5)*	
7.	Details of Tax Year or Block Period as per reply to row 6		*(Dropdown)*	
8.	Details of relevant order:			
	(i)	DIN of relevant order		
	(ii)	Section and sub-section of the Income-tax Act, 2025	*(Dropdown)*	
	(iii)	Date of relevant order	*dd/mm/yyyy*	
	(iv)	Date of service of notice of demand (where appeal relates to assessment or penalty)	*dd/mm/yyyy*	
	(v)	Date of service of relevant order (where appeal does not relate to assessment or penalty)	*dd/mm/yyyy*	
	(vi)	Income-tax Authority passing the relevant order — Designation (For faceless write NaFAC)	*(Dropdown)*	
		Assessing officer (AO code)	*Area code*	
			AO type	
			Range Code	
			AO no.	

Part C: Details of Taxes paid

9.	Where an Income Tax Return has been filed by the appellant for the Tax year /Block Period for which the appeal is filed, whether tax due on income returned has been paid in full		(i) Yes (ii) No (iii) Not Applicable (*select one*)
10.	If reply to row 9 is Yes, then enter details of such return and taxes paid:		
	(i)	Acknowledgement number of the return	
	(ii)	Date of filing of such return	*dd/mm/yyyy*
	(iii)	Total income (₹)	
	(iv)	Total tax paid (₹)	
11.	Where no Income Tax Return has been filed by the appellant for the Tax Year, whether an amount equal to the amount of advance tax as per section 358(6)(b) of the Income-tax Act, 2025 has been paid?		(i) Yes (ii) No (iii) Not Applicable (*select one*)

12. If reply to row 11 is Yes, then enter details of taxes paid:

BSR Code	Date of payment	Sl. No.	Amount (₹)
Total			

13. If the appeal relates to any tax deductible under section 393(2) [Table: Sl. No. 17] of the Income-tax Act, 2025 and borne by the deductor, details of tax deposited:

BSR Code	Date of payment	Sl. No.	Amount(₹)
Total			

Radio Button option for para 14 to 17

Part D: Appeal Details				
14.	If order against which appeal is filed is passed under section 294 of Income-tax Act, 2025, then provide the following details:			
	(i)	Amount of undisclosed income filed in Income Tax Return for Block assessment (₹)		*(auto-populated)*
	(ii)	Amount of undisclosed income assessed (₹)		*(auto-populated)*
	(iii)	Total addition of undisclosed income by the Assessing Officer (₹)[(ii)-(i)]		*(auto-populated)*
	(iv)	Amount of disputed undisclosed income (₹)		
	(v)	Amount of disputed demand (₹)		
15.	If appeal relates to assessment other than block assessment, then provide the following details:			
	(i)	Amount of Income Assessed (₹)		*(auto-populated)*
	(ii)	Total addition to Income (₹)		*(auto-populated)*
	(iii)	In case of Loss, total disallowance of Loss in assessment (₹)		*(auto-populated)*
	(iv)	Amount of Addition/ Disallowance of Loss disputed in appeal (₹)		
	(v)	Amount of disputed demand (₹) – (Enter Nil in case of Loss)		
16.	If appeal relates to penalty, then provide the following details:			
	(i)	Amount of penalty as per Order (₹)		*(auto-populated)*
	(ii)	Amount of penalty disputed in appeal (₹)		
17.	If appeal relates to TDS/TCS provisions, then provide the following details:			
	(i)	TDS/TCS Default Determined/Assessed (₹)		*(auto-populated)*
	(ii)	TDS/TCS Default disputed in Appeal (₹)		

Part E: Pending Appeal				
18.	Whether any other appeal of same taxpayer is pending with any Joint Commissioner (Appeals) or Commissioner (Appeals)? **(Auto Populated but editable to Fill-in more details)**	Tax Year/Block Period	Order U/s	Date of Order

Part F: Statement of facts, Grounds of Appeal and Additional evidence					
19.	**Statement of Facts**				*(Upload)*
20.	**Grounds of Appeal (GoA)**				
	Sl. No.	Grounds of Appeal (Each Ground not exceeding 100 words)	Relevant Section mentioned in GoA, if any	Amount involved (₹)	Whether any appeal on same ground already decided (Yes/No)
	(i)				*(if yes, then Upload) (Refer Note 6)*
	(ii)				
	(Repeat, if required)				
21.	Whether any additional documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority has been filed in terms of rule 192?				(i) Yes (ii) No (*select one*) *(Refer Note 7)*
22.	If reply to row 21 is 'Yes', furnish the following details:				
		(i)	Document Name		
		(ii)	The document attached is related to which grounds of appeal (as given at row 20)		
		(iii)	Document		*(Upload)*
23.	Declaration in Form No. 117 (repetitive appeals) filed for the relevant tax year to which the appeal relates				(i) Yes (ii) No (*select one*)
24.	If 'Yes to row 23, provide the following details:				
	(i)	Copy of Form No. 117 or the grounds stated therein			*(Upload)*
	(ii)	Acknowledgement No. of Form No. 117			

Part G: Appeal Filing Details		
25.	Due date of filing appeal	*dd/mm/yyyy*
26.	Whether there is delay in filing appeal?	(i) Yes (ii) No (*select one*)
27.	If reply to row 26 is 'Yes', provide the grounds for condonation of delay	*(Upload)*

28. Details of Appeal Fees Paid:

BSR Code	Date of payment	Sl. No.	Amount (₹)

29. Upload Supporting documents, if any.

SL	Description	Document	Relevant Grounds of Appeal
(i)		*(Upload)*	
(ii)		*(Upload)*	
(Repeat if required)			

Form of verification

I,_____PAN_____, do hereby declare that what is stated above is true to the best of my knowledge and belief.

It is also certified that I have not filed an application for immunity u/s 440 of Income-tax Act, 2025 and no additional evidence other than the evidence stated in row 22 above has been filed. I further declare that I am making the declaration in my capacity as ……. and that I am competent to make this declaration and verify it.

Place……

Date.....

……

(Signature)

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.

2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.

3. This column is mandatory in cases of appeal against order passed by of the officers of TDS charge.

4. The contact details will be also auto-populated but should be editable so that the updated email address and contact details can be provided.

5. Provide tax year in connection with which the appeal is preferred or block period for orders passed u/s 294 or 298 of Income-tax Act, 2025.

6. If any appeal on same ground has already been decided then upload the order.

7. Upload additional evidence pertaining to the ground of appeal. Any document not produced before the Income-tax Authority during the original proceedings shall be treated as additional evidence under rule 192.

8. Most of the Information would be pre-filled and from the beginning itself, the website shall request for
   (i) DIN of the Order to be appealed against or
   (ii) PAN + AY + Date of Order (for the Orders passed before DIN was brought in)

FORM NO. 100
[*Audit report under section 268(5)(i) of the Act*]

I …….. having Permanent Account Number …….. have examined the balance sheet of the assessee as mentioned in Annexure as at ……..and the profit and loss account for the year ended on that date which are * in agreement / not in agreement with the books of account maintained at the head office at _____and branches at _____

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account *have been kept/have not been kept by the head office and the branches of the assessee visited by me so far as appears from my examination of books, and proper returns adequate for the purposes of audit * have been/have not been received from branches not visited by me subject to the comments given below :

In my opinion and to the best of my information and according to explanations given to me, the said accounts * give/do not give a true and fair view-

(i) in the case of the balance sheet, of the state of the concerned assessee's affairs as at _____, and
(ii) in the case of the profit and loss account, of the profit or loss of the concerned assessee for the accounting year ending on _____

The prescribed particulars and such other particulars as were required by the Assessing Officer……by this order No._____ dated _____ my opinion and to the best of my information and according to explanations given to me, these are true and correct.

Place *Signature*
Date

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

ANNEXURE

Row No.	PART A: Particulars of the assessee		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	Number
6.	Tax Year		

Row No.	PART B: Statement of particulars				
1.	Whether books of account are maintained under section 62?		*Yes/No*		
2.	If answer to 1 is yes, list of books of account maintained and the address at which the books of account are kept (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of account are not kept at one location, please furnish the addresses of locations along with the details of books of account maintained at each location.)	**S.No.**	**Address**	**Books of account maintained**
			(refer Note 2)	
			(refer Note 2)	
3.	List of books of account and nature of relevant documents examined.			
4.	Method of accounting employed during the tax year			
5.	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding tax year		*Yes/No*	
6.	If answer to 5 is Yes, give details of such change, and the effect thereof on the profit or loss.		*(refer Note 6)*	
7.	Method of valuation of opening and closing stock of			
	a. Raw materials			
	b. Stores			
	c. Work-in-progress			
	d. Stock-in-trade			
8.	State whether there is any change in the method of valuation of any of the aforesaid items as compared to the method employed in the immediately preceding tax year			
9.	If the answer to 8 above is in the affirmative, specify the amount by which the profit or loss for the year has been affected by such change			

10.	In respect of items manufactured full quantitative details along with valuation of raw materials, finished products and by-products as indicated below		
	Raw materials		
	a.	Opening Stock	
	b.	Purchases during the year	
	c.	Consumption during the year	
	d.	Sales during the year	
	e.	Closing stock	
	f.	Yield of finished products	
	g.	Percentage of yield	
	h.	Shortage/Excess	
	Finished Products		
	a.	Opening Stock	
	b.	Purchases during the year	
	c.	Quantity manufactured during the year	
	d.	Sales during the year	
	e.	Closing stock	
	f.	Shortage/Excess and percentage thereof	
	By-Products		
	a.	Opening Stock	
	b.	Purchases during the year	
	c.	Quantity manufactured during the year	
	d.	Sales during the year	
	e.	Closing stock	
	f.	Shortage/Excess and percentage thereof	
	Work-in-progress		
	a.	Opening Stock	
	b.	Purchases during the year	
	c.	Quantity manufactured during the year	
	d.	Sales during the year	
	e.	Closing stock	

	f.	Shortage/Excess and percentage thereof	
11.	In the case of a trading concern, give quantitative details of principal items of goods traded		
	a.	Opening Stock	
	b.	Purchases during the year	
	c.	Sales during the year	
	d.	Closing stock	
	e.	Shortage/Excess and percentage thereof	
12.	Has the assessee conducted physical verification of raw materials, stores and finished products/by-products, or the goods dealt in?		*Yes/No*
13.	Details of discrepancies, if any		*(refer Note 6) Particulars of annexure with respect to Part B (Row No. 13)*
14.	Amount of expenditure incurred by the assessee in respect of		
	a.	Advertisement	
	b.	Maintenance of accommodation in the nature of gust house	
	c.	Travelling	
	d.	Entertainment (including the amount of entertainment allowance paid to any employee or other person)	
15.	Whether the expenditure incurred by the assessee in respect of any of the items referred to in 14(a) above exceeds the amount admissible under the Income-tax Act/Rules?		*Yes/No*
16.	If answer to 15 is yes, give details		*(refer Note 6)*
17.	Where the assessee is a firm, give following details		

Sl. No.	Name of the Partner	PAN of the Partner	Details of payments made by firm to the partner of the firm by way of					Percentage Share in the profit of the firm	Amount of share in the profit	Capital balance on 31st March in the firm
			Interest	Salary	Bonus	Commission	Remuneration			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

18.	Where the assessee is a company, give details of				
Sl. No.	Expenditure resulted directly or indirectly in the provision of remuneration, benefit or amenity to			Expenditure or allowance in respect of assets of the company used wholly or partly for the purposes or benefit of any of the persons referred to in	Whether such person referred to in Cl. (3) is an employee of the Company? (Yes/No)
	Director of the company	Person who has a substantial interest in the company	Relative of Director or of such person referred to in Cl. (3)		

				Cl. (2), (3) and (4)	
(1)	(2)	(3)	(4)	(5)	(6)

19.	Details of amounts not deductible under section-29 or 36					
Sl. No.	Payments which appear excessive or unreasonable in terms of section 36(2)		Payments in excess of ₹ 10,000 or (₹ 35,000 in case the payment is for plying, hiring or leasing of goods carriages) and is not made through specified banking or online mode – section 36(4) or 36(6)		Provisions for payment of gratuity not allowable – section 29(2)	
	Particulars	Amount	Particulars	Amount	Particulars	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)

20.	Whether any amount is borrowed on a hundi from, or any amount due thereon (including interest on the amount borrowed) is repaid to, any person otherwise than through an account payee cheque, or through any mode as specified by the Board in this behalf?	*Yes/No*
21.	If answer to 20 is Yes, give details in following format	

S. No.	Name of the person to whom repayment is made	PAN of the person to whom repayment is made	Amount borrowed on a hundi	Amount repaid	Interest on the amount borrowed	Total amount repaid (3) + (4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

22.	Particulars of proforma credits/drawback/refund of duties of customs or excise or both/refund of sales tax/ Input Tax Credit under GST.		
Sl. No.	Proforma credits/drawback/refund of duties of customs or excise or both/refund of sales tax/Input Tax Credit under GST		Whether they have been credited to the profit and loss account? (Yes/No)
	Particulars	Amount	
(1)	(2)	(3)	(4)

23.	Particulars of expenditure/income of any earlier year debited/credited to the profit and loss account of the relevant tax year						
	Expenditure/income of any earlier year debited/credited to the profit and loss account of the relevant tax year						
	Particulars		Amount Debited		Amount Credited		
(1)	(2)		(3)		(4)		
24.	Particulars of any liability of a contingent nature debited to the profit and loss account						
Sl. No.	Any liability of a contingent nature debited to the profit and loss account						
	Particulars			Amount Debited in (₹)			
(1)	(2)			(3)			
25.	Whether any loan or deposit or specified sum in an amount exceeding the limit specified in section 185(1) taken or accepted during the tax year otherwise than through the modes specified in that section?				*Yes/No*		
26.	If answer to 25 is yes, please furnish:						
Sl. No.	Nature of transaction [Loan /Deposit/ Specified sum]	Name of payer	Permanent Account Number of payer	Amount taken or accepted	Whether squared up during the year [Yes/No]	Maximum amount outstanding at any time during the tax year	Code of the nature of transaction, as given in Note 7
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
27.	Whether there was any receipt of an amount exceeding the limit specified in section 186(1), in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion, during the tax year, otherwise than through modes referred to in that section?					*Yes/No*	
28.	If answer to 27 is yes, please furnish:						
Sl. No.	Nature of transaction	Name of payer	Permanent Account Number of payer	Amount of receipt	Date pf receipt	Code of the nature of such transaction, as given in Note 7	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
29.	Whether there was any payment of an amount exceeding the limit specified in section 186(1), in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion, during the tax year, otherwise than through modes referred to in that section?					Yes/No	
30.	If answer to 29 is yes, please furnish:						
Sl. No.	Nature of transaction	Name of payee	Permanent Account Number of payee	Amount of payment	Date of payment	Code of the nature of such transaction, as given in Note 7	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	

31.	Whether there was any repayment of loan or deposit or specified advance in an amount exceeding the limit specified in section 188(1) during the tax year otherwise than through modes referred to in that section?	Yes/No
32.	If answer to 31 is yes, please furnish:	

Sl. No.	Nature of repayment [Loan /Deposit/ Specified advance]	Name of payee	Permanent Account Number of payee	Amount of repayment	Maximum amount outstanding at any time during the tax year	Code of the nature of such transaction, as given in Note 7	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	

33.	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XIX-B?	Yes/No
34.	If answer to 33 is yes, please furnish:	

Tax deduction and collection account number (TAN)	Section	Nature of payment/receipt	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of column (4)	Total amount on which tax was deducted or collected at specified rate out of column (5)	Amount of tax deducted or collected out of column (6)	Total amount on which tax was deducted or collected at less than specified rate out of column (7)	Amount of tax deducted or collected on column (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of columns (7) and (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

35.	Whether assessee is required to furnish the statement of tax deducted or tax collected?	Yes/No
36.	If answer to 35 is yes, please furnish:	

Sl. No.	Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing statement	Date on which statement was furnished		Furnish list of details/transactions which are not reported in the said statement
(1)	(2)	(3)	(4)	(5)	(6)	(7)

37.	Whether the assessee is liable to pay interest under section 398(3)(a)	Yes/No
38.	If answer to 37 is yes, please furnish:	

Sl. No.	Tax deduction and collection account	Amount of interest payable under	Amount paid out of column (3)	Date of payment

	number (TAN)	section 398(3)(a)		
(1)	(2)	(3)	(4)	(5)
39.	Whether any loan/overdraft taken from a bank or financial institution?			Yes/No
40.	If answer to 35 is yes, please furnish:			

S. No.	Particulars	Maximum amount (in (₹)) outstanding at any time during the year	Details of security including collateral security offered, if any	Name and PAN of the guarantor, if any	PAN of the guarantor, if any
(1)	(2)	(3)	(4)	(5)	(6)

41.	Details of taxes (Direct/Indirect), duties, etc., paid by the assessee during the tax year			
Sl. No.	Details of taxes (Direct/Indirect), duties, etc, paid by the assessee during the tax year		Whether any discrepancy has been noticed in the respective dates of payments and the entries in the books of account? (Yes/No)	If answer to Cl. (4) is Yes, give particulars thereof
	Particulars	Amount paid (in (₹))		
(1)	(2)	(3)	(4)	(5)

Notes :

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. *Delete whichever is not applicable.
4. This report has to be given by the accountant nominated by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner of Income-tax under section 268(5)(i) of the Act

5. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor

6. The following details shall be provided with respect to the mentioned Row No. as annexures, namely:

Annexure	With respect to	Particulars
A-1	Part B of Annexure (Row No. 6)	Details of change in the method of accounting employed vis-a-vis the method employed in the immediately preceding tax year
A-2	Part B of Annexure	A note on the expenditure incurred by the assessee in respect of any of the items referred to in 14(a) of Part B of the Annexure which exceeds the amount admissible

	(Row No. 16)	under the Income-tax Act/Rules

7. The code for the nature of amount/ receipt/ repayment/payment is as below –

S. No	Nature of amount or receipt or repayment	Code
(A)	**(B)**	**(C)**
(i)	Cash payment	A
(ii)	Cash receipt	B
(iii)	Payment through non account payee cheque	C
(iv)	Receipt through non account payee cheque	D
(v)	Transfer of asset	E
(vi)	Transfer of liability	F
(vii)	Conversion of assets	G
(viii)	Conversion of liabilities	H
(ix)	Journal entry [Debit]	I
(x)	Journal entry [Credit]	J
(xi)	Any other mode [Debit]	K
(xii)	Any other mode [Credit]	L

8. Amounts to be filled in ₹ unless otherwise provided

FORM NO. 101

Inventory Valuation report under section 268(5) of the Act

I …… having Permanent Account Number …….have examined the books of account and other documents with respect to inventory and inventory valuation of the assessee mentioned in the annexure for the tax year……..as at ……..

I have conducted Inventory Valuation in compliance with the requirements under the relevant provisions of Act and Income–tax Rules, 2026. As per the Inventory Valuation carried out by me, the opening inventory has been valued at ₹ …….. (in words……) and the closing inventory has been valued at ₹…….. (in words……..) for the relevant period …… to …… .

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the Inventory Valuation

In my opinion, from my examination of the books of account and other documents, it appears that proper books of account and other documents with respect to inventory * have been kept/have not been kept by the head office, other premises and the branches of the assessee visited by me, and proper data adequate for the purposes of inventory valuation * have been/have not been received from branches not visited by me subject to the comments given below:

(a)

(b)

……..

In my opinion and to the best of my information and according to explanations given to me, the Inventory Valuation presented herein below in my report is true and correct subject to comments given below:

(a)

(b)

……..

The prescribed particulars and such other particulars as were required by the Assessing Officer by order No. …….. dated …….. are annexed hereto. In my opinion and to the best of my information and according to explanations given to me, these are true and correct.

Any variations observed in the Inventory Valuation Report compared to the disclosures made in Form No. 26 (or if no Form No. 26 has been furnished, then value as per audited accounts) have been adequately explained along with the reasons and justifications thereof.

Place *Signature*
Date

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:

Firm Registration Number:

Notes:

1. *Delete whichever is not applicable
2. **This report has to be given by the Cost Accountant nominated by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner of Income-tax under section 268 (5)(ii) of the Act.
3. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.
4. The opening values have been taken from the books of account and other documents as produced by the assessee.
5. Relevant period shall be the period specified by the Assessing Officer.

ANNEXURE

Row No.	PART A: Particulars of the assessee		
1.	Name	*(refer Note 1)*	
2.	Address (Head office/ other premises and branches):	*(refer Note 2)*	
	(a)		
	(b)		
	…		
3.	Permanent Account Number		
4.	Date of incorporation/Date of formation/Date of birth		
5.	Nature of business activity		
6.	Details of principal products / services	*(refer Note 3)*	
7.	Email id		
8.	Contact number	Country Code	Number
9.	Tax Year		

Row no.	PART B: Inventory Valuation Report of Cost Accountant	
1.	Details of books of account and other documents maintained with respect to inventory	
2.	(a) Method of accounting employed with respect to inventory maintained.	

	(b) Indicate whether there is any change from the method of accounting employed with respect to inventory maintained in the immediately two preceding previous years	
	(c) Is there any inventory management system software in place?	*Yes/No*
	(d) If answer to (c) above is yes, provide details of the inventory management system software.	
3.	(a) Method of valuation of opening and closing stock of following inventory items used by the Assessee: (i) Finished Goods (manufactured) (ii) Stock-in-trade (iii) Work-in-progress (WIP) (iv) Raw materials (v) By-products (vi) Intermediate Products (vii) Jigs, Tools, and Dies (viii) Stores, Spares and Consumables (ix) Scrap (x) Any other item	
	(b) State whether there is any change in the method of valuation of any of the items mentioned in (a) above, as compared to the method employed in the immediately two preceding tax years.	*Yes/No*
	(c) If answer to (b) above is yes, specify the amount by which the profit or loss for the relevant period has been affected by such change	
	(d) During the relevant period, has there been any insurance claim relating to inventory due to fire or accident or any other reason.	*Yes/No*
	(e) If answer to (d) above is yes, give details of insurance claim relating to inventory due to fire or accident or any other reason	

4. Give summarized details of Financial Results (as per the Audited Accounts of the Assessee)

S. No.	Particulars	Year under reporting	Year 1 preceding to Year under reporting	Year 2 preceding to Year under reporting
1	Turnover			
2	Profit (Loss) before tax			
3	Less: Taxes paid			
4	Profit (Loss) after tax			
5	Raw Materials Consumed			
6	Opening Inventory			
7	Closing Inventory			
8	Average Inventory Holding Period (days) ={365/(Turnover [1]/Average Inventory)} Average Inventory = {[6]+[7]}/2			
9	Average Raw Material Stock to Consumption (days)			
10	Average. Stores and Spares Stock to Consumption (days)			

5. In respect of items manufactured, full quantitative details of raw materials and finished products as indicated below (consolidated at entity level):

(a) Details of Raw Material (RM) for the relevant period under reporting *(refer Note 4) :-*

S. No.	Details	Raw Material description	Unit of Measurement (UOM)	Opening stock	Purchases during the relevant period	Consumption of Raw Material during the relevant period	Raw Material sold during the relevant period	Closing stock	Other adjustments
1.	RM1								
2.	RM2								
3.	RM3								
	……								
	Others								

(b) (i) Quantitative details in respect of items manufactured / traded by the Assessee for the relevant period under reporting *(refer Note 5)*:

S. No.	Finished products/ Work-in-Progress	Description	Item Code	Unit of Measurement (UOM)	Opening stock	Quantity (Qty) manufactured during the relevant period	Quantity purchased during the relevant period	Quantity sold during the relevant period	Quantity rejected during the relevant period	Quantitative adjustments, if any in (b)(ii) below:	Closing stock at the end of the relevant period	Opening Work-in-Progress	Closing Work-in-Progress
1.	Item 1												
2.	Item 2												
3.	Item 3												
	.....												
	Others												

(b) (ii) Quantitative adjustments *(refer Note 5)*:

S. No.	Finished products / Work-in-Progress	If there are quantitative adjustments in (ii)(a), furnish the detailed reasons for quantitative adjustments
1.	Item 1	
2.	Item 2	
3.	Item 3	
	.....	
	Others	

6.	(i) Has the assessee conducted physical verification of raw materials, stores and finished products, etc. or traded goods mentioned above?	*Yes/No*
	(ii) Details of discrepancies, if any	
7.	(i) Whether valuation is in conformity with the Income Computation and Disclosure Standards (ICDS) notified under section 276 (2) of the Act?	*Yes/No*
	(ii) Details of discrepancies, if any	

8. Details of inventory valuation for the relevant period under reporting by the Cost Accountant (wherever ICDS II is applicable) *(refer Note 6)*:

(a)(i) Valuation of Finished Goods:

Sl.	Descripti	Item Code	UOM	Opening Stock	Closing Stock

	on			Qty	COP/ PV	NRV	Lower of (6) or (7)	Value (5) x (8)	Qty	COP/ PV	NRV	Lower of (11) or (12)	Value (10) x (13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Product 1												
2	Product 2												
3	Product 3												
	.....												
	Total												

(a)(ii) Valuation of Stock-in-trade:

Sl.	Description	Item Code	UOM	Opening Stock					Closing Stock				
				Qty	COP/ PV	NRV	Lower of (6) or (7)	Value (5) x (8)	Qty	COP/ PV	NRV	Lower of (11) or (12)	Value (10) x (13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Product 1												
2	Product 2												
3	Product 3												
	.....												
	Total												

(b) Valuation of Work-in-Progress (WIP) *(refer Note 7)*:

Sl.	Description	Item Code	UOM	Opening Stock					Closing Stock				
				Qty	COP	NRV	Lower of (6) or (7)	Value (5) x (8)	Qty	COP	NRV	Lower of (11) or (12)	Value (10) x (13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	WIP 1												
2	WIP 2												
3	WIP 3												
	.....												
	Total												

(c) Valuation of Raw Materials

Sl.	Description	Item Code	UOM	Opening Stock					Closing Stock				
				Qty	Purchase cost	Replacement rate	Lower of (6) or (7)	Value (5) x (8)	Qty	Purchase cost	Replacement rate	Lower of (11) or (12)	Value (10) x (13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	RM 1												
2	RM 2												
3	RM 3												

	…..												
	Total												

(d) Valuation of By-Products

Sl.	Description	Item Code	UOM	Opening Stock			Closing Stock		
				Quantity	NRV	Value (5)x(6)	Quantity	NRV	Value (8)x(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	By-Product 1								
2	By-Product 2								
3	By-Product 3								
	…….								
	Total								

(e) Valuation of Intermediate Products (IMP) *(refer Note 8)*

Sr.	Description	Item Code	UOM	Opening Stock					Closing Stock				
				Qty	COP	NRV	Lower of (6) or (7)	Value (5) x (8)	Qty	COP	NRV	Lower of (11) or (12)	Value (10) x (13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	IMP 1												
2	IMP 2												
3	IMP 3												
	…….												
	Total												

(f) Valuation of Others

Description	Opening Value	Closing Value
Jigs, Tools, and Dies		
Stores, Spares and Consumables		
Scrap		
Others		
Total		

(g) Summary of Inventory Valuation as on …….

Sl.	Particulars	Value as per Form No. 26 (If Form No. 26 not furnished, then value as per audited accounts)		Value as per Cost Accountant		Variation if any	
		Opening	Closing	Opening	Closing	Opening	Closing
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(5) - (3)	(6) – (4)
1	Finished Goods						
2	Stock- in-Trade						
3	Work-in-Progress						
4	Raw Material						

5	By-Products							
6	Intermediate products							
7	Jigs, Tools, and Dies							
8	Stores, Spares and Consumables							
9	Scrap							
10	Others							
11	Total							
12	Impact on Profit or Loss							
13	Impact on Income Tax							

(h) (viii) Details of inventory valuation carried out by the Cost Accountant:

	Inventory Items	Method of valuation used by the Cost Accountant		In case of variation in the method adopted by the assessee, state reasons for variations in quantity, rates and value along with method adopted by the Cost Accountant for various items of inventory giving full justification.
		Opening stock	Closing stock	
a.	Finished Goods (manufactured)			
b.	Stock-in-trade			
c.	Work-in-progress (WIP)			
d.	Raw materials			
e.	By-products			
f.	Intermediate Products			
g.	Jigs, Tools, and Dies			
h.	Stores, Spares and Consumables			
i.	Scrap			
j.	Any other item			

(i) Any other relevant comment, observation or qualification of the Cost Accountant:

9. Details of inventory valuation for the relevant period under reporting by the Cost Accountant (wherever ICDS II is not applicable) *(refer Note 9)*:

A. Inventory valuation for Assessees engaged in the Construction Contracts which are dealt with by the ICDS III:

(i) Valuation of Completed Units Ready for Sale *(refer Note 10)*

Sl.	Description	Type of Completed units	Subtype if any	Closing Stock				Opening Stock			
				Qty	Cost of the unit for	NRV	Value [(5) X lesser of ((6)	Qty	Cost of the unit for	NRV	Value [(9) X lesser of ((10)

						each type		or (7))]		each type		or (11))]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	1	Project 1										
	2	Project 2										
	3	Project 3										
		…..										
		Total										

(ii) Valuation of Construction Work-in-progress

Sl.	Description	Closing Stock				Opening Stock			
		%age Completion	Total to-date construction cost	Cost as per recognised revenue	Value of Work-in-progress [(4)-(5)]	%age Completion	Total to-date construction cost	Cost as per recognised revenue	Value of Work-in-progress [(8)-(9)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Project 1								
2	Project 2								
3	Project 3								
	……								
	Total								

(iii) Valuation of construction materials

Sl.	Description	Item Code	UOM	Opening Stock					Closing Stock				
				Qty	Purchase cost	Repl a-cement rate	Lower of (6) or (7)	Value (5) x (8)	Qty	Purchase cost	Repl a-cement rate	Lower of (11) or (12)	Value (10) x (13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Material 1												
2	Material 2												
3	Material 3												
	…….												
	Total												

(iv) Valuation of construction fittings, supporting equipment and others

Sl.	Description	Item Code	UOM	Opening Stock					Closing Stock				
				Qty	Purchase cost	Repl a-cement rate	Lower of (6) or (7)	Value (5) x (8)	Qty	Purchase cost	Repl a-cement rate	Lower of (11) or (12)	Value (10) x (13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Item 1												
2	Item 2												
3	Item 3												
	……												
	Total												

(v) Summary of Inventory Valuation for Construction Contracts as on ……

Sl.	Particulars	Value as per Form No. 26 (If Form No. 26] not furnished, then value as per audited accounts)		Value as per Cost Accountant		Variation if any	
		Opening	Closing	Opening	Closing	Opening	Closing
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(5)-(3)	(6)-(4)
1	Completed units ready for sale						
2	Construction Work-in-progress						
3	Construction Materials						
4	Construction Fittings, supporting equipment and Others						
	Total						
	Impact on Profit or Loss *(Specify the amount by which profit or loss would be affected by the changed valuation*)						
	Impact on Income Tax						

(vi) Details of inventory valuation carried out by the Cost Accountant *(refer Note 10)*:

	Inventory Items	Method of valuation used by the Cost Accountant		In case of variation in the method adopted by the assessee, state reasons for variations in quantity, rates and value along with method adopted by the Cost Accountant for various items of inventory giving full justification.
		Opening stock	Closing stock	
a.	Completed units ready for sale			
b.	Construction Work-in-progress			
c.	Construction Materials			
d.	Construction Fittings, supporting equipment and Others			

(vii) Any other relevant comment, observation or qualification of the Cost Accountant	

B. **Inventory valuation for Assessees engaged in the trading of Securities which are dealt with by the ICDS VIII**

(i)(a) Valuation of Listed Shares held as Stock-in-trade

Sr.	Description	Opening Stock					Closing Stock				
		Qty	AC	NRV	Lower of (4) or (5)	Value (3)X (6)	Qty	AC	NRV	Lower of (9) or (10)	Value (8)X (11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Share 1										
2	Share 2										
3	Share 3										
	……..										
	Total										

(i)(b) Valuation of Unlisted Shares held as Stock-in-trade

Sl.	Description	Opening Stock					Closing Stock				
		Qty	AC	NRV	Lower of (4) or (5)	Value (3)X (6)	Qty	AC	NRV	Lower of (9) or (10)	Value (8)X (11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Share 1										
2	Share 2										
3	Share 3										
	…….										
	Total										

(ii) Valuation of Debt Securities held as Stock-in-trade

Sl.	Description	Opening Stock					Closing Stock				
		Qty	AC	NRV	Lower of (4) or (5)	Value (3)X (6)	Qty	AC	NRV	Lower of (9) or (10)	Value (8)X (11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Debt Security 1										
2	Debt Security 2										
3	Debt Security 3										
	……..										
	Total										

(iii) Valuation of Convertible Securities held as Stock-in-trade

Sl.	Description	Opening Stock					Closing Stock				
		Qty	AC	NRV	Lower of (4) or (5)	Value (3)X (6)	Qty	AC	NRV	Lower of (9) or (10)	Value (8)X (11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Convertible Security 1										
2	Convertible Security 2										
3	Convertible Security 3										
	……										
	Total										

(iv) Valuation of Any other security held as Stock-in-trade

Sl.	Description	Opening Stock					Closing Stock				
		Qty	AC	NRV	Lower of (4) or (5)	Value (3)X (6)	Qty	AC	NRV	Lower of (9) or (10)	Value (8)X (11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Any other Security 1										
2	Any other Security 2										
3	Any other Security 3										
	……..										
	Total										

(v) Summary of Inventory Valuation for Shares, Debentures and other Financial Instruments held as stock- in-trade as on ……

Sl.	Category	Value as per Form No. 26 (If Form No. 26 not furnished, then value as per audited accounts)		Value as per Cost Accountant		Variation if any	
		Opening	Closing	Opening	Closing	Opening	Closing
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(5) – (3)	(6) – (4)
1	Listed Shares						
2	Unlisted Shares						
3	Debt Securities						
4	Convertible Securities						
5	Any other Security						
	Total						
	Impact on Profit or Loss *(Specify the amount by which profit or loss would be affected by the changed valuation)*						
	Impact on Income Tax						

(vi) Details of inventory valuation carried out by the Cost Accountant (refer Note 12)

	Inventory Items	Method of valuation used by the Cost Accountant		In case of variation in the method adopted by the assessee, state reasons for variations in quantity, rates and value along with method adopted by the Cost Accountant for various items of inventory giving full justification.
		Opening stock	Closing stock	
a.	Listed Shares			
b.	Unlisted Shares			
c.	Debt Securities			
d.	Convertible Securities			
e.	Any other Security			

(vii) Any other relevant comment, observation or qualification of the Cost Accountant	

C. Inventory valuation of livestock, agriculture and forest products, mineral oils, ores and gases, except those held by the trader of such inventories *(refer Note 13)*

(i) Valuation of Inventory of Livestock

Sl.	Description	UOM	Closing Stock			Opening Stock		
			Quantity	NRV	Value (4)X(5)	Quantity	NRV	Value (7)X(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Livestock 1							
2	Livestock 2							

3	Livestock 3							
	……							
	Total							

(ii) Valuation of Inventory of Agriculture and Forest Produce

Sl.	Description	UOM	Closing Stock			Opening Stock		
			Quantity	NRV	Value (4)X(5)	Quantity	NRV	Value (7)X(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Produce 1							
2	Produce 2							
3	Produce 3							
	……							
	Total							

(iii) Valuation of Inventory of Mineral Oils, Ores and Gases

Sl.	Description	UOM	Closing Stock			Opening Stock		
			Quantity	NRV	Value (4)X(5)	Quantity	NRV	Value (7)X(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Product 1							
2	Product 2							
3	Product 3							
	……							
	Total							

(iv) Summary of Comparison as on ……..

Sl.	Category	Value as per Form No. 26 (If Form No. 26 not furnished, then value as per audited accounts)		Value as per Cost Accountant		Variation if any	
		Opening	Closing	Opening	Closing	Opening	Closing
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(5) – (3)	(6) – (4)
1	Livestock						
2	Agriculture and Forest Produce						
3	Mineral oils, Ores and Gases						
	Total						
	Impact on Profit or Loss (Specify the amount by which profit or loss would be affected by the changed valuation)						
	Impact on Income Tax						

(v) Details of inventory valuation carried out by the Cost Accountant

			Inventory Items	Method of valuation used by the Cost Accountant		In case of variation in the method adopted by the assessee, state reasons for variations in quantity, rates and value along with method adopted by the Cost Accountant for various items of inventory giving full justification.
				Opening stock	Closing stock	
		a.	Livestock			
		b.	Agriculture and Forest Produce			
		c.	Mineral oils, Ores and Gases			
	(vi) Any other relevant comment, observation or qualification of the Cost Accountant					

Place
Date

Signature

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. In case available, details of HSN codes and SAC code for services should be provided for principal products/ services.

4. While filing details in Part B, Row No. 4, please note the following:

(i) Inventory of all such raw materials that constitute top 80% of the total inventory value of raw materials should be reported item-wise separately. Inventory of all other raw materials constituting balance may be clubbed under “Others”.

(ii) Add number of rows depending on the number of raw materials

(iii) Other adjustments include Shortage/ Wastages / Rejects, etc.

5. While filing details in Part B, Row No. 5, please note the following:

(i) Add number of rows depending on the number of items
(ii) Separate quantitative details on the above lines should be given in respect of by-products, if any.
(iii) Where the assessee is trading in goods, quantitative details on the above lines should be given in respect of the goods traded in.
(iv) Inventory of all such manufactured goods / traded goods / work-in-progress items that constitute top 80% of the value of total manufactured goods / traded goods / work-in-progress items respectively should be reported item-wise separately. Inventory of all other manufactured goods / traded goods / work-in-progress items constituting balance may be clubbed under "Others"

6. While filing details in Part B, Row No. 8, please note the following:

(i) COP: Cost of Production
(ii) PV: Purchase Value
(iii) NRV: Net Realisable Value
(iv) Add or delete rows as per the number of items
(v) The item level details shall be maintained by the Assessee and the Cost Accountant and produced if required by the Assessing Officer.
(vi) Income Computation and Disclosure Standard II shall be applied for valuation of inventories, except:
    a. Work-in-progress arising under 'construction contract' including directly related service contract which is
    b. dealt with by the Income Computation and Disclosure Standard on construction contracts;
    c. Work-in-progress which is dealt with by other Income Computation and Disclosure Standard;
    d. Shares, debentures and other financial instruments held as stock-in-trade which are dealt with by the Income Computation and Disclosure Standard on securities;
    e. Producers' inventories of livestock, agriculture and forest products, mineral oils, ores and gases to the extent that they are measured at net realisable value;

7. For Row No. 8(b), NRV here means NRV of relevant finished product less estimated completion cost

8. For Row No. 8(e), intermediate products include only such products which are at intermediate stage and not included elsewhere

9. Add number of rows depending on the number of Projects

10. While filing details in Part B, Row No. 9(A)(i), please note the following:

(i) Type means BHK size/Affordable/ Premium/Commercial etc. which is identifiable as different sale unit

(ii) Completed Units mean Plots/Flats/commercial units/Villas/Floors which are ready for sale and have been included in inventory as such

(iii) The valuation of Land (Shown separately in Inventory Valuation in financials) and Development Rights can be shown here, if required.

11. While filing details in Part B, Row No. 9(A)(vi), specify the method used to determine the stage of completion of contracts in progress.

12. While filing details in Part B, Row No. 9(B), please note the following:

    (i) AC: Actual Cost
    (ii) NRV: Net Realisable Value
    (iii) Note: Add number of rows depending on the number of shares/securities
    (iv) With respect to 9(B)(vi), specify the method used to determine the Actual Cost and Net Realisable Value for each category of financial instruments.

13. While filing details in Part B, Row No. 9(C), please note the following:

    (i) NRV: Net Realisable Value
    (ii) Add number of rows depending on the number of Livestock/Produce/ Products

14. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 102

Application under Section 288(1) [Table: Sl. No. 11] for credit of tax deduction at source

Row No.	**Part A: Particulars of assessee**		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Residential Status	*(refer Note 3)*	
5.	Email id		
6.	Contact Number	Country Code	Number
7.	Tax year in which specified income* has been included in the return of income		
8.	Date on which return of income for relevant tax year was filed		

Part B: Details with reference to specified income and tax deduction at source

Row No.	Total income/ deemed total income / loss of assessee as per return of income for the tax year specified in column 7 of Part A (refer Note 4)	Amount of Specified income* included in return of income (refer Note 5)	Nature of specified income (refer Note 5)	Rate at which the specified income was subject to tax	Amount of tax deducted on specified income in subsequent tax year (refer Note 5)	Date of deduction of tax (dd/mm/ yyyy)
A	**B**	**C**	**D**	**E**	**F**	**G**
Total						

Rate at which tax deducted	Date of payment of tax deducted to the Central Government (dd/mm/ yyyy)	Section of Act under which tax deducted	Amount of tax out of (F) claimed for tax year	Name of deductor	Tax deduction and collection account number of deductor	Permanent Account Number of deductor
H	**I**	**J**	**K**	**L**	**M**	**N**

*Specified income means any income referred to in Section 288 [Table: Sl. No.11] which has

been included in the return of income of a tax year and tax on such income is deducted at source and paid to the credit of the Central Government under the provisions of Chapter XIX-B in a subsequent tax year.

DECLARATION

I……..… having Permanent Account Number ……..…… in my capacity as ……. of ……. (name of assessee) do hereby declare that: -

- To the best of my knowledge and belief what is stated above is correct, complete and truly stated.
- I have furnished the return of income in which such specified income was included, for the relevant tax year under section 263.
- I have not claimed credit for the tax deducted at source on the specified income claimed in Form No. 102 in any other tax year and will not claim the same.

Place: ……..…… Signature

Date: …… Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, Pin/ZIP Code.

3. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.

4. Total income/deemed total income/loss should be reported as per latest intimation/assessment/re-assessment/ rectification / re-computation order, as the case may be.

5. For more than one entry, separate rows may be filled.

6. Amounts to be filled in ₹ unless otherwise provided

FORM NO. 103

Notice of demand under section 289 of the Act

To

_____ Status - *(Refer Note 2)*

PAN - _____

1. This is to give you notice that for the tax year_____or the block period _____, as the case may be, a sum of _____, details of which are given in the Order, has been determined to be payable by you.

2. The amount should be paid within 30 days of the service of this notice or by _____ wherein the previous approval of the Joint Commissioner of Income-tax has been obtained for allowing a period of less than 30 days for the payment of the above sum.

3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at 1% for every month or part of a month from the date commencing after end of the period aforesaid in accordance with section 411(3) to 411(6) of the Act.

4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 412 of the Act.

5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 413 to 417, 419 and 421 of the Act.

6. If you intend to appeal against the assessment/fine/penalty, you may present an appeal under Part A.1 of Chapter XVIII of the Act, to the *Joint Commissioner of Income-tax (Appeals) / Commissioner of Income-tax (Appeals)* within thirty days of the receipt of this notice, in Form No. 35 [099], duly verified as laid down in that form.

7. The amount has become due as a result of the order of the *Joint Commissioner of Income-tax/Commissioner of Income-tax (Appeals)/Chief Commissioner or Commissioner of Income-tax* under section _____ of the Act. If you intend to appeal against the aforesaid order, you may present an appeal under Part A.2 of Chapter XVIII of the said Act to the Income-tax Appellate Tribunal _____ within sixty days of the receipt of that order, in Form No. 115, duly stamped and verified as laid down in that form.

Place _____

Assessing Officer

Date

_____

Address

Notes :

1. Delete inappropriate paragraphs and words.
2. Fill status as:
   - i) Individual
   - ii) Hindu undivided family
   - iii) Company
   - iv) Limited Liability Partnership
   - v) Firm
   - vi) Association of persons, whether incorporated or not

vii) Body of individuals, whether incorporated or not
viii) Local Authority
ix) Artificial Juridical Person
x) Government
xi) Trust

3. You can pay digitally by logging into the e-filing portal (incometax.gov.in). If you wish to pay the amount by cheque, you can do so at the authorized bank by submitting the cheque along with the challan downloaded from the e-filing portal.
4. If you intend to seek extension of time for payment of the amount or propose to make the payment by instalments, the application for such extension or, as the case may be, permission to pay by instalments, the application for such extension or, as the case may be, permission to pay by instalments, should be made to the Assessing Officer before the expiry of the period specified in paragraph 2. Any request received after the expiry of the said period will not be entertained in view of the specific provisions of section 411(5).
5. Some of the Information in the form would be pre-filled to the extent possible.
6. All the amounts are to be provided in ₹, unless otherwise specified.

FORM NO. 104
Application for provisional registration or provisional approval

Part A: Particulars of the Applicant			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number
		(drop down)	

Part B: Other Information		
I.	***Basic Details***	
6.	Application for *(refer Note 3)*:	*(select Section Code)*
7.	Whether the activities have commenced *(refer Note 4)*:	Yes/No
8.	Whether trust is irrevocable (as per the trust deed) *(refer Note 5):*	Yes/No
9.	Whether any application for registration/approval made by the Applicant in the past has been rejected:	Yes/No
10.	Whether the Applicant has incurred expenditure of religious nature exceeding 5 % of total income in any tax year:	Yes/No
II.	***Incorporation / Constitution Details***	
11.	Nature of Applicant	*(refer note 6)*
12.	Nature of activities *(refer note 7) (select one)*	(i) Charitable (ii) Public Religious (iii) Public Religious and Charitable
13.	Whether the Applicant is formed under an instrument? *(refer Note 8)*	Yes/No

14. If Yes in Sl. No. 13, provide details of formation as below *(refer Note 8)*:

Date of Formation	Unique Number	Authority granting Unique Number

15.	Objects of the Applicant *(refer note 9)*:	*(select one or more)*
16.	Specify the charitable purpose, if advancement of any other objects of general public utility is selected in Sl. No. 15:	
III.	***Recognition (registration, approval or notification) Details***	
17.	Whether recognised under any law, other than the Income-tax Act, 1961 or Income-tax Act, 2025*:*	Yes/No

18. If Yes in Sl. No. 17, details of recognition under such law *(refer Note 10)*:

Sl. No.	Relevant law/ Portal	Date of recognition	Date from which the recognition is effective	Unique recognition number	Recognising Authority
1.					
2.	*(Repeat, if required)*				

IV. ***Office Bearers Details***

19.	Details of all the Author(s) / Founder(s) / Settlor(s) / Trustee(s) / Members of society / Members of the Governing Council / Director(s) / Shareholders holding 5% or more of shareholding/ Office Bearer(s) as on the date of application:							
	Sl. No.	Name	Relation with Applicant *(refer Note 11)*	Unique Identification Number *(refer Note 12)*	ID Code *(refer Note 12)*	Address	Contact Number	E-mail Id
	A	B	C	D	E	F	G	H
	1.							
	2.	*(Repeat, if required)*						
20.	In case if any of persons (as mentioned in Sl. No. 19) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:							
	Sl. No.	Name of the person not being a natural person in Sl. No. 19	Name of the beneficial owner	Unique Identification Number *(refer Note 12)*	ID Code *(refer Note 12)*	Address	Percentage of beneficial ownership	
	A	B	C	D	E	F	G	
	1.							
	2.	*(Repeat, if required)*						
V.	***Return Details***							
21.	Has return of income been filed for the last tax year for which the due date has expired						Yes/No	
VI.	***Attachments***							
22.	Other details to be provided as separate enclosure:						*(attach as per Note 13)*	

Undertaking

I _____, holding PAN _____, affirm that I am filing this form in my capacity as _____ (designation) and that I am duly authorized and competent to file this form and verify it. I hereby declare that the details given in the form are true and correct to the best of my knowledge and belief. The Applicant (through me) undertakes to communicate forthwith that any alteration in the terms of the non-profit organisation (trust/society/non-profit company), or in the rules governing the Institution, made at any time hereafter shall be communicated to the relevant authority in the Income Tax Department forthwith. I further undertake that I am applying for provisional registration or provisional approval and the activities of the _____ (Name of the Applicant) having PAN _____ have not commenced on or before the date of making this application.

Place: Signature:
Date: Name:
Designation:

Notes:

1. The name shall include full name of the Applicant being non-profit organisation or fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office,

town/city/district, state, country and pin code.

3. In Part B (Sl. No. 6), —

(a) for "Section code", select any one of the following: —

Sl. No.	Application made under	Particulars	Section Code
(I)	section 332(3) (Table: Sl. No. 1)	Provisional registration where the activities have not commenced	01
(II)	section 354(2) (Table: Sl. No. 1)	Provisional Approval where the activities have not commenced for the purposes of section 133(1)(b)(ii).	02
(III)	Both (I) and (II)		03

(b) If Yes is selected in Part B (Sl. No. 8), then application under section 354(2) [Table: Sl. No. 1] is not allowed. Accordingly, code 02 shall be disabled.

4. In Part B (Sl. No. 7), if the activities have commenced as on the date of application, this form is not applicable. In such case, Form No. 105 is required to be filled.

5. In No is selected in Part B (Sl. No. 8), then the application for provisional registration or approval cannot be made as per the provisions of section 332(2)(b).

6. In Part B (Sl. No. 11), —

(a) for "Nature of Applicant", select any of the following codes: —

Sl. No.	Section	Particulars	Code
1.	332(1)(a)	Public trust	01
2.	332(1)(b)	a society registered under the Societies Registration Act, 1860, or under any law in force in India	02
3.	332(1)(c)	a company registered under section 8 of the Companies Act, 2013 or the companies registered under section 25 of the Companies Act, 1956 and deemed to have been registered in pursuance of section 465(2)(g) of the Companies Act, 2013	03
4.	332(1)(d)	a University established by law or any other educational institution affiliated thereto or recognised by the Government	04
5.	332(1)(e)	an institution financed wholly or in part by the Government or a local authority	05
6.	332(1)(f)	Any person as referred to in Schedule III [Table: Sl. No. 27 to 29 and 36] and in Schedule VII [Table: Sl. No. 10 to 19 and 42]	06
7.	332(1)(g)	Any person notified by the Board under section 332(1)(g)	07
8.	354(1)	A registered non-profit organisation or a person referred to in Schedule VII [Table: Sl. No. 1] i.e. any regimental fund or non-public fund established by the armed forces of the Union	08

(b) if code 06 is selected in Note 6(a), select from the following codes: —

Sl. No.	Reference Schedule	Particulars	Code
1.	Schedule III [Table: Sl. No. 27 to 29]	Specified Investor Protection Fund	09

2.	Schedule III [Table: Sl. No. 36] or Schedule VII [Table: Sl. No. 42]	Specified body or authority or Board or Trust or Commission	10
3.	Schedule VII [Table: Sl. No. 10 to 16]	Specified fund or foundation or kosh	11
4.	Schedule VII [Table: Sl. No. 17 to 19]	Specified university, hospital or other institution	12

(c) if code 09 is selected in Note 6(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule III	Particulars	Code
1.	27	any Investor Protection Fund set up by recognised stock exchanges in India, either jointly or separately	13
2.	28	Any Investor Protection Fund set up by commodity exchanges in India, either jointly or separately	14
3.	29	Any Investor Protection Fund set up as per the regulations by a depository.	15

(d) if code 10 is selected in Note 6(b), select from the following codes: —

Sl. No.	Reference Schedule	Category	Code
1.	Schedule III [Table: Sl. No. 36]	A body or authority or Board or Trust or Commission (by whatever name called), or a class thereof, other than those covered under Schedule VII (Table: Sl. No. 42)	16
2.	Schedule VII [Table: Sl. No. 42]	Any body or authority or Board or Trust or Commission, not being a company, which has been established or constituted by or under a Central Act or State Act with one or more of the following purposes, — (a) dealing with and satisfying the need for housing accommodation; (b) planning, development or improvement of cities, towns and villages; (c) regulating, or regulating and developing, any activity for the benefit of the general public; or (d) regulating any matter, for the benefit of the general public, arising out of the object for which it has been created.	17

(e) if code 11 is selected in Note 6(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule VII	Category	Code
1.	10	The Prime Minister's National Relief Fund or the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND).	18
2.	11	The Prime Minister's Fund (Promotion of Folk Art).	19
3.	12	The Prime Minister's Aid to Students Fund.	20
4.	13	The National Foundation for Communal Harmony	21
5.	14	The Swachh Bharat Kosh, set up by the Central Government	22

6.	15	The Clean Ganga Fund set up by the Central Government	23
7.	16	The Chief Minister's Relief Fund or the Lieutenant Governor's Relief Fund in respect of any State or Union territory as referred to in section 133(1)(a)(xv).	24

(f) if code 12 is selected in Note 6(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule VII	Category	Code
1.	17	Any University or other educational institution wholly or substantially financed by the Government.	25
2.	18	Any hospital or other institution wholly or substantially financed by the Government.	26
3.	19(a)	Any University or other educational Institution whose aggregate annual receipts does not exceed ₹ 5,00,00,000	27
4.	19(b)	Any hospital or other institution whose aggregate annual receipts does not exceed ₹ 5,00,00,000	28

7. In Part B (Sl. No. 12), the option "Public Religious" shall not be applicable if code 02 has been selected in Part B (Sl. No. 6).

8. In Part B (Sl. No. 13 and 14), —
   (a) "formation" means incorporation, creation or registration under the statute in which Applicant is formed such as Companies Act, 2013, the Society Registration Act,1860 or the Indian Trust Act, 1882;
   (b) "Unique number" shall mean registration number under the respective laws (as referred in (a)) such as Corporate Identification Number (CIN) under the Companies Act, 2013.

9. In Part B (Sl. No. 15), select any one or more of the following objects, if "Charitable" or "Public Religious and Charitable" is selected in Part B (Sl. No. 12): —

(I)	Relief of poor
(II)	Education
(III)	Medical relief
(IV)	Yoga
(V)	Preservation of Environment (including watersheds, forests and wildlife)
(VI)	Preservation of Monuments or Places or Objects of Artistic or Historic interest
(VII)	Advancement of any other objects of general public utility

10. In Part B (Sl. No. 18), select any one or more of the following options: —

(I)	Registration under Foreign Contribution (Regulation) Act, 2010
(II)	Registration under Securities and Exchange Board of India Act, 1992
(III)	Registration on DARPAN portal of Niti Aayog
(IV)	Recognised under any other law, specify

11. In Part B (Sl. No. 19 (column C)), in column "Relation with the Applicant", select one or more from the following: —

(I)	Author
(II)	Authorised signatory
(III)	Chief Executive Officer

(IV)	Chief Financial Officer
(V)	Director
(VI)	Founder
(VII)	Manager
(VIII)	Managing director
(IX)	Members of society
(X)	Members of the Governing Council
(XI)	Office Bearer
(XII)	Person Competent to verify
(XIII)	Principal Officer
(XIV)	Principal Secretary
(XV)	Representative Assessee
(XVI)	Secretary
(XVII)	Settlor
(XVIII)	Shareholders holding 5 per cent. or more of shareholding
(XIX)	Trustee
(XX)	Any other Principal Officer, specify

12. In Part B (Sl. Nos. 19 (column D and E) and 20 (column D and E)), "Unique Identification Number" means, —

(a) where PAN is available: —

Type of Identification	ID Code
PAN	1

(b) if PAN is not available: —

Type of Identification	ID Code
Passport number	2
Elector's photo identity number	3
Taxpayer Identification Number of the country where the person resides	4

13. With respect to Part B (Sl. No. 22), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Self-certified copy of the trust deed.
A-2	Where the Applicant is created, or is established, under an instrument, self-certified copy of the instrument.
A-3	Where the Applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the Applicant.
A-4	Self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be.
A-5	Self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the Applicant is registered under such Act.
A-6	Self-certified copy of order of rejection of application for grant of registration or approval, or cancellation of registration or approval, as the case may be, under- (i) section 10(23)(iv) or section 10(23C)(v), or section 10(23C)(vi) or section 10(23C)(via) or section 12A or section 12AA or section 12AB or section 80G of the Income-tax Act, 1961; (ii) section 332(7) of the Income-tax Act, 2025; or (iii) section 354(3) of the Income-tax Act, 2025.
A-7	Where No is selected in Part B (Sl. No. 21) and where the Applicant has been in existence during any tax year or years prior to the tax year in which the application for registration is

	made, self-certified copies of the annual accounts of the Applicant for the 3 preceding years. (If there are no audited annual accounts of the Applicant for any of the last three years then attach self-certified NIL declaration for each year separately).
A-8	Detailed note on the proposed activities of the Applicant.

14. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 105

Application for registration of non-profit organisation under section 332 or approval for deduction under section 133(1)(b)(ii)

Part A: Particulars of the Applicant				
1.	Name:		*(refer Note 1)*	
2.	Address:		*(refer Note 2)*	
3.	Permanent Account Number (PAN):			
4.	E-mail Id:			
5.	Contact Number:		Country Code	Number

Part B: Other Information			
I. General			
6.	Whether trust is irrevocable (as per the trust deed) *(refer Note 3):*		Yes/No
7.	Whether any application for registration/approval made by the Applicant in the past has been rejected:		Yes/No
II. Application Details			
8.	a.	Type of application u/s 332 *(select one)*:	(i) Re-application (ii) Application with delay (iii) Application without delay
	b.	In case of "application with delay" as per (a), whether the condonation of the delay order has already been passed by the Pr.CIT/CIT:	Yes/No
	c.	If (b) is Yes, the date of such an order condoning the delay:	
	d.	Reference number of order referred at (c):	
	e.	Application under section:	(i) 332 (ii) 354 (iii) Both
	f.	Section Code *(refer note 4(f))*:	
	g.	Application for grant of approval:	5 Years/ 10 Years
9.	If "re-application" as per Sl. No. 8(a), the provide the following details:		
	a.	Application Reference Number (ARN) of orginal Form No. 105:	
	b.	Date of passing earlier order in From No. 107:	
	c.	Whether this Form is being filed withing one month from the end of the month in which order mentioned in (b) is passed:	Yes/No
	d.	Whether the Applicant made an appeal before any appellette forum against the order referred in (b):	Yes/No
	e.	If Yes in (d), then has appeal been withdrawn as on the date of filing this application:	Yes/No
III. Incorporation/ Constitution Details			
10.	Nature of Applicant:		*(refer note 5)*
11.	Nature of activities *(refer note 6)*:		(i) Charitable (ii) Public Religious (iii) Public Religious and Charitable
12.	Whether the Applicant is formed under an instrument:		Yes/No
13.	If Yes in Sl. No. 7, provide details of formation as below *(refer Note 7)*:		

	Date of Formation	Unique Number	Authority granting Unique Number

14.	Objects of the Applicant *(refer note 8)*:	*(select one or more)*
15.	Specify the charitable purpose, if advancement of any other objects of general public utility is selected in Sl. No. 14:	

IV. Recognition (registration, approval or notification) Details

16.	Whether recognised under the Income-tax Act, 1961 or Income-tax Act, 2025:	Yes/No

17. If Yes in Sl. No. 16, details thereof:

Relevant Act	Provision of the Act (Recognised under)	Date of recognition	Unique recognition number, if available	Authority granting recognition
Income-tax Act, 1961 / Income-tax Act, 2025	*(refer note 9)*			

18.	Whether recognised under any law, other than the Income-tax Act, 1961 or Income-tax Act, 2025:	Yes/No

19. If Yes in Sl. No. 18, details of recognition under such law *(refer Note 10)*:

Sl. No.	Relevant law/ Portal	Date of recognition	Date from which the recognition is effective	Unique recognition number	Recognising Authority
1.					
2.	*(Repeat, if required)*				

V. Office Bearers Details

20. Details of all the Author(s) / Founder(s) / Settlor(s) / Trustee(s) / Members of society / Members of the Governing Council / Director(s) / Shareholders holding 5% or more of shareholding/ Office Bearer(s) as on the date of application:

Sl. No.	Name	Relation with Applicant *(refer Note 11)*	Percentage of shareholding, if shareholder	Unique Identification Number *(refer Note 12)*	ID Code *(refer Note 12)*	Address	Contact Number	E-mail Id
A	B	C	D	E	F	G	H	I
1.								
2.	*(Repeat, if required)*							

21. In case if any of persons (as mentioned in Sl. No. 20) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:

Sl. No.	Name of the person not being a natural person in Sl. No. 20	Name of the beneficial owner	Unique Identification Number *(refer Note 12)*	ID Code *(refer Note 12)*	Address	Percentage of beneficial ownership
A	B	C	D	E	F	G
1.						
2.	*(Repeat, if required)*					

VI. Operation Details

22. Details of institutions:

Name of institution	Nature of activity *(refer Note 13)*	Category of activity	Address	Whether owned by the	Person-in-charge		
					Name	Contact	E-mail Id

			(refer Note 13)		Applicant (Yes/No)		Numb er	

23.	Details of all Accounts held by the Applicant at the time of application in a financial institution *(refer Note 14)*:			
	Sl. No.	Name of the financial institution	IFSC of the financial institution	Account Number

24.	Details of all land or buildings or both held by the Applicant:					
	Address of the land or building	Size of land or buildings (square meters)	Purchase consideration paid/payable	Stamp value at the time of acquisition	Mode of acquisition (acquired/ gifted)	Date of acquisition

25.	In case of "advancement of any other object of general public utility", with respect to the tax year immediately preceding the financial year in which application is made:					
	a.	Whether it is carrying on any commercial activity:				Yes/No
	b.	Whether the activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility:				Yes/No
	c.	Details of receipts from such activity:				
	d.	Sl. No.	Total Receipts	Aggregate Receipts from the Activity(ies) referred above	Percentage to Total Receipts	Remarks, if any
	e.	Whether separate books of account are maintained for such activity:				Yes/No

	VII. Assets and Liabilities		
26.	Has return of income been filed for the last tax year for which the due date has expired:		Yes/No
27.	Where response in Sl. No. 21 is No, fill details of assets and liabilities:		(Amount)
	a.	Corpus:	
	b.	Funds/reserves and surplus other than corpus:	
	c.	Long term liabilities:	
	d.	Other liabilities:	
	e.	Total liabilities:	
	f.	Land and Building:	
	g.	Other fixed assets	
	h.	Investments/deposits made into one or more of the forms or modes specified in section 350:	
	i.	Investments/deposits other than mentioned in (g):	
	j.	Other assets:	
	k.	Total Assets:	

	VIII. Income Details	
28.	Total income of Applicant without giving effect to provisions of Part B of Chapter XVII during each of the two tax years, preceding the current tax year in which this application is made:	
	Tax Year	Amount
	Year 1	
	Year 2	

29.	Income received in three tax years immediately preceding the tax year in which application is made:						
	Tax Year	Regular Income	Grants received from Central or State Government	Grants received from Companies under Corporate Social Responsibility	Other Specific Grants	Corpus donations	Total Income
	Year 1						
	Year 2						

	Year 3						

IX. Religious Activities		
30.	Whether the non-profit organisation or fund has incurred any expenditure of religious nature *(refer Note 15)*:	Yes/No
31.	If Yes in Sl. No. 30, provide the following details for three tax years immediately preceding the tax year in which application is made:	

Tax Year	Total Income	Expenditure of Religious Nature	Percentage to Total Income
Year 1			
Year 2			
Year 3			

X. Attachments		
32.	Other details to be provided as separate enclosure:	*(attach as per Note 16)*

Undertaking

I, _____, holding PAN_____ affirm that I am filing this form in my capacity as _____ (designation) and that I am duly authorized and competent to file this form and verify it. I hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

The Applicant (through me) undertakes to communicate forth with any alteration in the terms of the trust/society/non-profit company, or in the rules governing the Institution, made at any time hereafter. I also affirm that I am competent to file this form and verify it.

I further undertake that I am applying for registration under the section code 1,2 having commenced activities on _____(dd/mm/yyyy) and also that _____ (Name of the Applicant) having PAN_____ never been registered under section 12A/12AA/12AB/10(23C) of the Income-tax Act, 1961 or section 332 on or before the date of making this application. *(applicable only for section code 1,2 in Part B (Sl. No. 8(f)))*

Place: Signature:
Date: Name:
Designation:

Notes:

1. The name shall include full name of the Applicant being non-profit organisation or fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In No is selected in Part B (Sl. No. 6), then the application for registration or approval cannot be made as per the provisions of section 332(2)(b).
4. In Part B (Sl. No. 8), —
   (a) for "Type of application" select: —
      (i) "Re-application", where an application is made as per the provisions of rule 181(12);
      (ii) "Application with delay" where application is made, beyond time allowed u/s 332(3), as per the provisions of Section 332(4); or application is made as per the provisions of section 332(9);
      (iii) "Application without delay" in other cases;

(b) where the Applicant selects "application with delay" in Part B (Sl. No. 8(a)), the Applicant shall mention whether a condonation of delay order has already been passed by the PCIT/CIT.

(c) if order for condonation of delay, as referred to in Part B (Sl. No. 8(b)) has already been passed, the Applicant shall mention the date of such order in Part B (Sl. No. 8(c)).

(d) if order for condonation of delay, as referred to in Part B (Sl. No. 8(b)) has already been passed, the Applicant shall mention the reference number of such order in Part B (Sl. No. 8(d)).

(e) the Applicant should mention whether he is making application as per the provisions of section 332 or section 354 or both.

(f) for "Section code", select: —
(i) one from each category, if both are selected in Part B (Sl. No. 8(e));
(ii) from category-I only, if section 332 is selected in Part B (Sl. No. 8(e));
(iii) from category-II only, if section 354 is selected in Part B (Sl. No. 8(e)).

Category-I				
Sl. No.	Section	Case	Whether application made with/without delay/with condonation of delay	Section Codes
1.	section 332(3) (Table: Sl. No. 2)	Where the activities of the Applicant have commenced and it has not been registered under any specified provision at any time before making the application. [only code 02 is applicable where "re-application" is selected in Part B (Sl. No. 8(a))]	First-time application	01
			Reapplication as per rule 181(12)	02
2.	section 332(3) (Table: Sl. No. 3)	Where the Applicant has been granted provisional registration and activities have commenced. [only code 04 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "Yes" is selected in Part B (Sl. No. 8(b))] [only code 05 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "No" is selected in Part B (Sl. No. 8(b))] [only code 06 is applicable where "re-application" is selected in Part B (Sl. No. 8(a))]	Application without delay	03
			Application with delay where delay has already been condoned	04
			Application with delay where delay is requested to be condoned u/s 332(4) with this application	05
			Reapplication as per rule 181(12)	06
3.	section 332(3) (Table: Sl. No. 4)	Where the provisional registration of the Applicant is due to expire and activities have not commenced. [only code 08 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "Yes" is selected in Part B (Sl. No. 8(b))] [only code 09 is applicable where "application with delay" is selected	Application without delay	07
			Application with delay where delay has already been condoned	08
			Application with delay where delay is requested to be condoned u/s 332(4) with this application	09
			Reapplication as per rule 181(12)	10

		in Part B (Sl. No. 8(a)) and "No" is selected in Part B (Sl. No. 8(b))] [only code 10 is applicable where "re-application" is selected in Part B (Sl. No. 8(a))]		
4.	section 332(3) (Table: Sl. No. 5)	Where the registration of the Applicant is due to expire, other than cases mentioned at section 332(3) (Table: Sl. No. 4) [only code 12 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "Yes" is selected in Part B (Sl. No. 8(b))] [only code 13 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "No" is selected in Part B (Sl. No. 8(b))] [only code 14 is applicable where "re-application" is selected in Part B (Sl. No. 8(a))]	Application without delay	11
			Application with delay where delay has already been condoned	12
			Application with delay where delay is requested to be condoned u/s 332(4) with this application	13
			Reapplication as per rule 181(12)	14
5.	section 332(3) (Table: Sl. No. 6)	Where the registration of the Applicant has become inoperative due to switching over of regime under section 333. [only code 16 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "Yes" is selected in Part B (Sl. No. 8(b))] [only code 17 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "No" is selected in Part B (Sl. No. 8(b))] [only code 18 is applicable where "re-application" is selected in Part B (Sl. No. 8(a))]	Application without delay	15
			Application with delay where delay has already been condoned	16
			Application with delay where delay is requested to be condoned u/s 332(4) with this application	17
			Reapplication as per rule 181(12)	18
6.	section 332(3) (Table: Sl. No. 7)	Where the Applicant, being a registered non-profit organisation, has adopted or undertaken modification of its objects. [only code 20 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "Yes" is selected in Part B (Sl. No. 8(b))] [only code 21 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "No" is selected in Part B (Sl. No. 8(b))]	Application without delay	19
			Application with delay where delay has already been condoned	20
			Application with delay where delay is requested to be condoned u/s 332(4) with this application	21
			Reapplication as per rule 181(12)	22

		[only code 22 is applicable where "re-application" is selected in Part B (Sl. No. 8(a))]		
7.	Section 332(9)	Where the registration of a person, registered prior to the 1st April, 2021 under the specified provision of the Income-tax Act, 1961 has expired and such person makes an application for registration under section 332(9) [only code 23 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "Yes" is selected in Part B (Sl. No. 8(b))] [only code 24 is applicable where "application with delay" is selected in Part B (Sl. No. 8(a)) and "No" is selected in Part B (Sl. No. 8(b))] [only code 25 is applicable where "re-application" is selected in Part B (Sl. No. 8(a))]	Application with delay where delay has already been condoned	23
			Application with delay where delay is requested to be condoned u/s 332(9) with this application	24
			Reapplication as per rule 181(12)	25

Category-II			
Sl. No	Section	Case	Code
1.	section 354(2) (Table: Sl. No. 2)	Where the activities of the Applicant have commenced.	26
2.	section 354(2) (Table: Sl. No. 3)	Where the Applicant has provisional approval and activities have commenced.	27
3.	section 354(2) (Table: Sl. No. 4)	Where the provisional approval of the Applicant is due to expire and activities have not commenced.	28
4.	section 354(2) (Table: Sl. No. 5)	Where the period for approval of a registered non-profit organisation is due to expire.	29

5. In Part B (Sl. No. 10), —

(a) for "Nature of Applicant", select any of the following codes: —

Sl. No.	Section	Particulars	Code
1.	332(1)(a)	Public trust	01
2.	332(1)(b)	a society registered under the Societies Registration Act, 1860, or under any law in force in India	02
3.	332(1)(c)	a company registered under section 8 of the Companies Act, 2013 or the companies registered under section 25 of the Companies Act, 1956 and deemed to have been registered in pursuance of section 465(2)(g) of the Companies Act, 2013	03
4.	332(1)(d)	a University established by law or any other educational institution affiliated thereto or recognised by the Government	04

5.	332(1)(e)	an institution financed wholly or in part by the Government or a local authority	05
6.	332(1)(f)	Any person as referred to in Schedule III [Table: Sl. No. 27 to 29 and 36] and in Schedule VII [Table: Sl. No. 10 to 19 and 42]	06
7.	332(1)(g)	Any person notified by the Board under section 332(1)(g)	07
8.	354(1)	A registered non-profit organisation or a person referred to in Schedule VII [Table: Sl. No. 1] i.e. any regimental fund or non-public fund established by the armed forces of the Union	08

(b) if code 06 is selected in Note 5(a), select from the following codes: —

Sl. No.	Reference Schedule	Particulars	Code
1.	Schedule III [Table: Sl. No. 27 to 29]	Specified Investor Protection Fund	09
2.	Schedule III [Table: Sl. No. 36] or Schedule VII [Table: Sl. No. 42]	Specified body or authority or Board or Trust or Commission	10
3.	Schedule VII [Table: Sl. No. 10 to 16]	Specified fund or foundation or kosh	11
4.	Schedule VII [Table: Sl. No. 17 to 19]	Specified university, hospital or other institution	12

(c) if code 09 is selected in Note 5(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule III	Particulars	Code
1.	27	any Investor Protection Fund set up by recognised stock exchanges in India, either jointly or separately	13
2.	28	Any Investor Protection Fund set up by commodity exchanges in India, either jointly or separately	14
3.	29	Any Investor Protection Fund set up as per the regulations by a depository.	15

(d) if code 10 is selected in Note 5(b), select from the following codes: —

Sl. No.	Reference Schedule	Category	Code
1.	Schedule III [Table: Sl. No. 36]	A body or authority or Board or Trust or Commission (by whatever name called), or a class thereof, other than those covered under Schedule VII (Table: Sl. No. 42)	16
2.	Schedule VII [Table: Sl. No. 42]	Any body or authority or Board or Trust or Commission, not being a company, which has been established or constituted by or under a Central Act or State Act with one or more of the following purposes, — (a) dealing with and satisfying the need for housing accommodation; (b) planning, development or improvement of cities, towns and villages; (c) regulating, or regulating and developing, any activity for the benefit of the general public; or (d) regulating any matter, for the benefit of the general public, arising out of the object for which it has been created.	17

(e) if code 11 is selected in Note 5(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule VII	Category	Code
1.	10	The Prime Minister's National Relief Fund or the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND).	18
2.	11	The Prime Minister's Fund (Promotion of Folk Art).	19
3.	12	The Prime Minister's Aid to Students Fund.	20
4.	13	The National Foundation for Communal Harmony	21
5.	14	The Swachh Bharat Kosh, set up by the Central Government	22
6.	15	The Clean Ganga Fund set up by the Central Government	23
7.	16	The Chief Minister's Relief Fund or the Lieutenant Governor's Relief Fund in respect of any State or Union territory as referred to in section 133(1)(a)(xv).	24

(f) if code 12 is selected in Note 5(b), select from the following codes: —

Sl. No.	Reference Sl. No. of Table in Schedule VII	Category	Code
1.	17	Any University or other educational institution wholly or substantially financed by the Government.	25
2.	18	Any hospital or other institution wholly or substantially financed by the Government.	26
3.	19(a)	Any University or other educational Institution whose aggregate annual receipts does not exceed ₹ 5,00,00,000	27
4.	19(b)	Any hospital or other institution whose aggregate annual receipts does not exceed ₹ 5,00,00,000	28

6. In Part B (Sl. No. 11), option "public religious" shall not be applicable if Applicant selects any code from 26 to 29 in Part B (Sl. No. 8(f)).

7. In Part B (Sl. No. 13), —
   (a) "formation" means incorporation, creation or registration under the statute in which Applicant is formed such as Companies Act, 2013, the Society Registration Act,1860 or the Indian Trust Act, 1882;
   (b) "Unique number" shall mean registration number under the respective laws (as referred in (a)) such as CIN under the Companies Act, 2013.

8. In Part B (Sl. No. 14), select any one or more of the following objects, if "charitable" or "public religious and charitable" is selected: —

(I)	Relief of poor
(II)	Education
(III)	Medical relief
(IV)	Yoga
(V)	Preservation of Environment (including watersheds, forests and wildlife)
(VI)	Preservation of Monuments or Places or Objects of Artistic or Historic interest
(VII)	Advancement of any other objects of general public utility

9. In Part B (Sl. No. 17) select from the following: —
   (a) Income-tax Act, 1961: —

Sl. No.	Provisions
1.	section 12AB(1)(a)
2.	section 12AB(1)(b)

3.	section 12AB(1)(c)
4.	Clause (i) of second proviso section 10(23C)
5.	Clause (ii) of second proviso to section 10(23C)
6.	Clause (iii) of second proviso to section 10(23C)
7.	Section 35(1)(ii)
8.	Section 35(1)(iia)
9.	Clause (iii) of sub-section (1) of Section 35
10.	Clause (i) of second proviso to sub-section (5) of section 80G
11.	Clause (ii) of second proviso to sub-section (5) of section 80G
12.	Clause (iii) of second proviso to sub-section (5) of section 80G
13.	Notification u/s 10(46)
14.	Notification u/s 10(46A)
15.	any other, specify

(a) Income-tax Act, 2025: —

Sl. No.	Provision	Code
1.	Section 332(7)(a)	1
2.	Section 332(8)	2
3.	Section 332(9)	3
4.	Section 45(3)(a)(i)	4
5.	Section 45(3)(a)(ii)	5
6.	Section 45(3)(b)	6
7.	Section 354(3)	7
8.	Section 354(4)	8
9.	Schedule III (Table: Sl. No. 36)	9
10.	Schedule VII (Table: Sl. No. 42)	10
11.	any other, specify	11

10. In Part B (Sl. No. 19), select any one or more of the following options: —

(I)	Registration under Foreign Contribution (Regulation) Act, 2010
(II)	Registration under Securities and Exchange Board of India Act, 1992
(III)	Registration on DARPAN portal of Niti Aayog
(IV)	Recognised under any other law, specify

11. In Part B (Sl. No. 20 (column C)), in column "Relation with the Applicant", select one or more from the following: —

(I)	Author
(II)	Authorised signatory
(III)	Chief Executive Officer
(IV)	Chief Financial Officer
(V)	Director
(VI)	Founder
(VII)	Manager
(VIII)	Managing director
(IX)	Members of society
(X)	Members of the Governing Council
(XI)	Office Bearer
(XII)	Person Competent to verify
(XIII)	Principal Officer
(XIV)	Principal Secretary
(XV)	Representative Assessee
(XVI)	Secretary
(XVII)	Settlor
(XVIII)	Shareholders holding 5 per cent. or more of shareholding
(XIX)	Trustee

(XX)	Any other Principal Officer, specify

12. In Part B (Sl. Nos. 20 (column E and F) and 21 (column D and E)), "Unique Identification Number" means, —
(a) where PAN is available: —

Type of Identification	ID Code
PAN	1

(b) if PAN is not available: —

Type of Identification	ID Code
Passport number	2
Elector's photo identity number	3
Taxpayer Identification Number of the country where the person resides	4

13. In Part B (Sl. No. 22), —
(a) details of institutions being managed/controlled/administered/owned by the Applicant shall be provided;
(b) for "Nature of activity" of the Details of institutions being managed/controlled/administered/owned by the Applicant select one of the following: —

(I)	School
(II)	College
(III)	University
(IV)	Hospital
(V)	Yoga Institute
(VI)	Religious places
(VII)	Any other institution, specify

(c) in column "Category of activity", select one from the following: —

(I)	Charitable
(II)	Religious
(III)	Commercial

14. Financial institution means as institution being a banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act).

15. In Part B (Sl. No. 30 and 31), only if Applicant selects code 26 to 29 in Part B (Sl. No. 8(f)), then Part B (Sl. No. 30 and 31) are to be filled.

16. With respect to Part B (Sl. No. 32), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Self-certified copy of the trust deed.
A-2	Where the Applicant is created, or is established, under an instrument, self-certified copy of the instrument.
A-3	Where the Applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the Applicant.
A-4	Self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be.
A-5	Self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the Applicant is registered under such Act.
A-6	Self-certified copy of existing order granting registration or approval, as the case may be under - (i) section 10(23)(iv) or section 10(23C)(v), or section 10(23C)(vi) or section 10(23C)(via) or section 12A or section 12AA or section 12AB or section 80G of the Income-tax Act, 1961; (ii) under sections 332(7)(a), (8) and (9); or (iii) section 354(3)(a) or 354(4).

A-7	Self-certified copy of order of rejection of application for grant of registration or approval, or cancellation of registration or approval, as the case may be, under- (iv) section 10(23)(iv) or section 10(23C)(v), or section 10(23C)(vi) or section 10(23C)(via) or section 12A or section 12AA or section 12AB or section 80G of the Income-tax Act, 1961; (v) section 332(7)(b); or (vi) section 354(3)(b).
A-8	Where the Applicant has been in existence during any tax year or years prior to the tax year in which the application for registration is made, self-certified copies of the annual accounts of the Applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up.
A-9	Where the Applicant has been in existence during any year or years prior to the tax year in which the application for registration is made, self-certified copies of the annual accounts of the Applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
A-10	Where a business undertaking is held by the Applicant as per the provisions of section 344 and the Applicant has been in existence during any year or years prior to the tax year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 63 for such period in case where category I is not selected in Part B (Sl. No. 8(f));
A-11	Where the income of the Applicant includes any commercial activity as per the provisions of section 345 and the Applicant has been in existence during any year or years prior to the tax year in which the application for registration is made, self-certified copies of the annual accounts of such business relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 63 for such period in case where category I is not selected in Part B (Sl. No. 8(f));
A-12	Self-certified copy of the documents evidencing adoption or modification of the objects in case where section code is 19, 20, 21 or 22 in Part B (Sl. No. 8(f));
A-13	Order passed wherein delay in filing of application for registration/approval has been condoned if code 4, 8, 12, 16, 20 or 23 has been selected in Part B (Sl. No. 8(f));
A-14	Where "re-application" is selected in Part B (Sl. No. 8(a)), and the Applicant has submitted in the undertaking that the appeal against the earlier order issued in Form No. 107 has been withdrawn, copy of the letter/application submitted before the appellate forum for withdrawal of appeal;
A-15	Cause of delay in filing application (where application is with delay as per Part B (Sl. No. 8(a) and Part B (Sl. No. 8(b)) is "No")
A-16	Cause of delay in filing re- application (where re-application is selected as per Part B (Sl. No. 8(a))
A-17	Detailed note on the activities of the Applicant.

17. Some of the information in the form would be pre-filled to the extent possible.
18. The amount/ receipt mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 106
Order for provisional registration u/s 332 or provisional approval u/s 354
Rejection of application

Part A: Particulars of the Applicant		
1.	Name:	*(refer Note 1)*
2.	Address:	*(refer Note 2)*
3.	Permanent Account Number (PAN):	
Part B: Details of Registration or Approval granted		
4.	Document Identification Number:	
5.	Nature of activities:	Charitable / Public Religious / Public Religious and charitable
6.	Section in which provisional registration/provisional approval is being granted *(select one or more)*:	332(8) / 354(4)
7.	Unique Registration Number:	
8.	Date of provisional registration/provisional approval:	
9.	Tax year or years for which the trust or institution is provisionally registered or provisionally approved:	
Part C: Conditions subject to which registration/approval is being granted		
10	Application of Income a) any income of the registered non-profit organisation shall not be applied, other than for its objects; b) the registered non-profit organisation shall not apply any part of its total income for private religious purposes (which does not enure for the benefit of the public); c) the registered non-profit organisation, created or established after the commencement of this Act for charitable purpose, shall not apply any part of its income for the benefit of any particular religious community or caste other than the Scheduled Castes or the Scheduled Tribes or backward classes or women and children;	
11.	Conditions in respect of carrying out commercial activities a) the registered non-profit organisation (other than a registered non-profit organisation carrying out advancement of any other object of general public utility) shall not carry out any commercial activity unless such commercial activity is incidental to the attainment of the objectives of the registered non-profit organisation; b) the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall not carry out any commercial activity unless such commercial activity is undertaken in the course of actual carrying out of advancement of any object of the general public utility; c) the aggregate receipts from the commercial activity or activities carried out by the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall not exceed 20% of the total receipts of such registered non-profit organisation of the relevant tax year.	
12.	Books of accounts a) Separate books of account shall be maintained by the registered non-profit organisation in respect of the commercial activity that is incidental to the attainment of the objectives; b) the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall maintain separate books of accounts for any commercial activity undertaken by it.	
13.	Compliance with the requirements of law and conditions a) the registered non-profit organisation shall not carry out any activity which is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered; b) the registered non-profit organisation shall comply with the requirements of any other law.	
14.	True and complete disclosure	

	The form for registration/approval in Form No. 104 shall be duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.	
	Part D: Details of the Authority passing the order:	
15.	Name:	
16.	Designation:	

Notes:

1. The name shall include full name of the Applicant being non-profit organisation or fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 107
Order for grant of registration under section 332 or approval under section 354 or rejection of application or cancellation of registration or approval granted

Part A: Particulars of the Applicant			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number
Part B: Details of Registration or Approval granted			
6.	Document Identification Number:		
7.	Registration/Approval Number (Unique Registration Number)		
8.	Date of registration/approval:		
9.	Nature of activities as per application:	Charitable / Public Religious / Public Religious and charitable	
10.	Period of validity for which the Applicant is registered or approved:	5 years / 10 years	
11.	Tax years for which the Applicant is registered or approval:	*(Specify)*	
12.	Section in which registration/approval is being granted *(refer Note 3)*:		
Part C: Details of rejection of application or Cancellation of registration or approval granted			
13.	Date of opportunity afforded to the Applicant before rejection or cancellation:		
14.	Reasons of rejection/cancellation:		
Part D: Conditions subject to which registration/approval is being granted			
15.	<u>Application of Income</u> a) any income of the registered non-profit organisation shall not be applied, other than for its objects; b) the registered non-profit organisation shall not apply any part of its total income for private religious purposes (which does not enure for the benefit of the public); c) the registered non-profit organisation, created or established after the commencement of this Act for charitable purpose, shall not apply any part of its income for the benefit of any particular religious community or caste other than the Scheduled Castes or the Scheduled Tribes or backward classes or women and children;		
16.	<u>Conditions in respect of carrying out commercial activities</u> a) the registered non-profit organisation (other than a registered non-profit organisation carrying out advancement of any other object of general public utility) shall not carry out any commercial activity unless such commercial activity is incidental to the attainment of the objectives of the registered non-profit organisation; b) the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall not carry out any commercial activity unless such commercial activity is undertaken in the course of actual carrying out of advancement of any object of the general public utility; c) the aggregate receipts from the commercial activity or activities carried out by the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall not exceed 20% of the total receipts of such registered non-profit organisation of the relevant tax year.		
17.	<u>Books of accounts</u>		

	a) Separate books of account shall be maintained by the registered non-profit organisation in respect of the commercial activity that is incidental to the attainment of the objectives; b) the registered non-profit organisation, carrying out advancement of any other object of general public utility, shall maintain separate books of accounts for any commercial activity undertaken by it.
18.	Compliance with the requirements of law and conditions a) the registered non-profit organisation shall not carry out any activity which is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered; b) the registered non-profit organisation shall comply with the requirements of any other law.
19.	True and complete disclosure The form for registration/approval in Form No. 105 shall be duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.
20.	Validity of registration Registration / Approval shall not be valid, it if is cancelled by the Principal Commissioner or Commissioner irrespective of the tax years for which it was granted.
21.	This order is liable to be withdrawn by the Principal Commissioner or Commissioner if it is subsequently found that the activities of the Applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the Applicant has obtained the approval by fraud or misrepresentation of facts or the application contains any false or incorrect information or it is found that the assessee has violated any condition provided in the Income-tax Act, 2025.
Part E: Rejection of application for condonation of delay or registration or approval or cancellation of earlier registration or approval	
22.	Principal Commissioner or Commissioner to fill the reasons for rejection of application for condonation of delay or registration or approval or cancellation of earlier registration or approval: (a) (b)
Part F: Details of the Authority passing the order	
23.	Name:
24.	Designation:

Notes:

1. The name shall include full name of the Applicant being non-profit organisation or fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In Part B (Sl. No. 12), select the section under which the order is passed from the following codes (only single code to be selected): —

Sl. No.	Section	Code
1.	332(7)(a)	01
2.	332(7)(b)(1)(i)	02
3.	332(7)(b)(2)(i)	03
4.	332(9)	04
5.	354(3)(a)	05
6.	354(3)(b)(i)	06
7.	354(3)(b)(ii)	07

4. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 108

Exercise of option under section 341(7) in respect of amount applied for charitable or religious purposes

Part A: Particulars of the Applicant				
1.	Name:		*(refer Note 1)*	
2.	Address:		*(refer Note 2)*	
3.	Permanent Account Number (PAN):			
4.	E-mail Id:			
5.	Contact Number:		Country Code	Number
6.	Tax Year:			
Part B: Details of regular income				
7.	Amount of regular income:			
8.	Application for charitable or religious purposes in India as per the provisions of section 341(1) to 341(4):			
9.	The amount of regular income in respect of which the option under section 341(5) is being exercised:			
10.	Reasons for exercising option:			
	i.	The income which is not received during the tax year:		
	ii.	Any other reasons:		

Part C: Exercise of Option
I, _____ on behalf of _____ (name of the registered non-profit organisation) having PAN _____ do hereby wish to exercise the option referred to in section 341(7) for an amount of ₹ _____ (detailed in Part B above) to be treated as deemed application as per the provisions of 341(5) for the reasons mentioned in Part B (Sl. No. 10) above.

Place: Signature:

Date: Name:

Notes:

1. The name shall include full name of the Applicant being registered non-profit organisation.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. This form is to be applied to the Assessing Officer and should be signed by a trustee/ principal officer.
4. The regular income is to be computed as per the provisions of section 335.
5. The amount for which the option is exercised will be treated as deemed application as per provisions of section 341(5).
6. The amount for which option is exercised may be applied as per the provisions of Section 341(6).
7. Some of the information in the form would be pre-filled to the extent possible.
8. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 109
Statement of accumulation or setting apart of income under section 342(1)

Part A: Particulars of the Applicant			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Country Code
6.	Tax Year:		

Part B: Details of Accumulation

7. Accumulation for the tax year:

Sl. No.	Purpose for which amount is being accumulated	Amount of accumulation	Period of Accumulation		Date of resolution passed by Trustee/Governing Body/ Managing Committee
			Starting tax year	Ending tax year	

8. Status of Accumulation for preceding tax years:

Sl. No.	Tax Year of accumulation *(refer Note 3)*	Date of filing Form No. 109	Amount accumulated	Tax Year upto which accumulated	Amount applied up to the end of the current tax year	Amount remaining for application	Amount of accumulation treated as specified income as per section 337 (Table: Sl. No. 8)
1.							
2.	*(Repeat, if required)*						

9. Non-application of accumulated income due to order or injunction of any court:

Sl. No.	Tax year of accumulation	Amount of accumulation	Tax Year(s) of non-application	Details of order or injunction by the Court
1.				
2.	*(Repeat, if required)*			

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the Applicant being registered non-profit organisation.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.

3. In Part B (Sl. No. 8), the data is to be filled in separate row for each of the tax years of accumulation.
4. This form is to be applied to the Assessing Officer and should be signed by a trustee/ principal officer.
5. For the purpose of this form the term accumulation means accumulation or setting apart of regular income.
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 110
Application for change of purpose of accumulation or setting apart of income under section 342(5)

Part A: Particulars of the Applicant											
1.	Name:									*(refer Note 1)*	
2.	Address:									*(refer Note 2)*	
3.	Permanent Account Number (PAN):										
4.	E-mail Id:										
5.	Contact Number:									Country Code	Number
6.	**Part B: Details of amount accumulated or set apart and proposed change in purpose**										
Sl. No.	As per Form No. 109						Proposed change				
	Tax Year of accumulated/ setting apart	Date of filing Form No. 109	Acknowledgment Number	Ending tax year	Amount accumulated/ set-apart	Amount accumulated/ set-apart that remains unapplied	Amount accumulated/ set-apart for which change of purpose is requested [*Amount cannot be greater than amount in column G*]	Original purpose	New purpose	Date of Resolution passed by trustee/Governing body/Managing committee	Reason for change of accumulation
A	B	C	D	E	F	G	H	I	J	K	L

Verification
I, _____, holding PAN _____, solemnly affirm that to the best of my knowledge and belief, the information given in the certificate is correct and complete and is in accordance with the provisions of the Act. I further declare that I am making this certificate in my capacity _____ (designation) and I am also competent to issue this certificate.

Place: Signature:
Date: Name:
Designation:

Notes:

1. The name shall include full name of the Applicant being registered non-profit organisation.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. This form is to be applied to the Assessing Officer and should be signed by a trustee/ principal officer.

4. Some of the information in the form would be pre-filled to the extent possible.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 111

Order under section 342(6) on the request for change of purpose of accumulation or setting apart of income

	Part A: Particulars of the Applicant			
1.	Name:		*(refer Note 1)*	
2.	Address:		*(refer Note 2)*	
3.	Permanent Account Number (PAN):			
4.	E-mail Id:			
5.	Contact Number:		Country Code	Number
			(drop down)	
	Part B: Other Details			
6.	Details of application filed under section 342(5) for change of purpose:			
	a.	Date		
	b.	Acknowledgement Number		
7.	Date(s) of opportunities for hearing given:			
8.	Document Identification Number:			

Part C: Approval under section 342(6)

After due consideration, _____ (name of registered non-profit organisation) is hereby allowed to apply its income for such other charitable or religious purposes in India as specified in Table below which are in conformity with its objects.

Sl. No.	Tax Year	Amount accumulated (in ₹)	Purpose of accumulation as per Form No. 109	Changed purpose being allowed
1.				
2.	*(Repeat, if required)*			

Part D: Rejection under section 342(6)

After due consideration, _____ (name of registered non-profit organisation) for change of purpose for which income has been accumulated or set apart, is hereby rejected for the following reasons:

(1)

(2)

Place:
Date:

Signature:
Name of the Assessing Officer:
Designation:

Notes:

1. The name shall include full name of the Applicant being registered non-profit organisation.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. The Assessing Officer is to fill either Part C or Part D in order to give approval or reject the application of the applicant filed in Form No. 110.
4. Some of the information in the form would be pre-filled to the extent possible.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 112

Audit report under section 348 in the case of a registered non-profit organisation (NPO)

Part-A [Personal information of the auditee (registered non-profit organisation)]			
1.	Name:		*(refer Note 1)*
2.	Address:		*(refer Note 2)*
3.	Permanent Account Number:		
4.	Tax Year:		
5.	Other addresses, if applicable		(*refer Note 3*)
6. *(refer Note 5)*	(a)	Whether regular income under section 335 for the tax year exceeds 5 crores rupees	Yes/No
	(b)	Whether foreign contribution received during the tax year exceeds 10 lakhs rupees	Yes/No
	(c)	Whether application of income outside India during the tax year exceeds 10 lakhs rupees.	Yes/No

Part-B (Other information)

(Column (2) will apply if answer to either 6(a) or 6(b) or 6(c) is yes and Column 1 will apply in other cases)

Sl. No.	**Particulars**	**Small registered NPOs** *(Refer Note 4)*	**Large registered NPOs** *(Refer Note 4)*
		Column (1)	**Column (2)**
7.	Whether it is registered non-profit organisation as defined under section 355(g)?	Yes/No	Yes/No
8.	Type of the auditee	*(refer Note 6)*	*(refer Note 6)*
9.	Whether established under an instrument?	Yes/No	Yes/No
10.	Whether recognized under the Income-tax Act,1961 or Income-tax Act, 2025? *(refer Note 7)*	Yes/No	Yes/No *(If Yes, Schedule A) (Refer Note 8)*
11.	Objects of the auditee	*(refer Note 11)*	*(refer Note 11)*
12.	Whether there is any change in management during the tax year? *(refer Note 18)*	Yes/No *(If Yes, Schedule B*)	Yes/No *(If Yes, Schedule B)*
13.	Whether any modification of the objects has been adopted or undertaken?	Yes/No	Yes/No
14.	Where provisional recognition has been granted, whether activities have commenced during the tax year?	Yes/No	Yes/No *(If Yes, Schedule D)*
15.	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 187 by the auditee?	Yes/No	Schedule E
16.	Whether, in any of the projects/institutions run during the tax year, one of the charitable purposes is advancement of any other object of general public utility?	Yes/No *(If Yes, Schedule F2)*	Yes/No *(If Yes, Schedule F1)*
17.	Whether there is any business undertaking as referred to in section 344	Yes/No *(If Yes, Schedule G)*	Yes/No *(If Yes, Schedule G)*
18.	Whether there is any income being profits and gains from any business as referred in section 345	Yes/No *(If Yes, Schedule H)*	Yes/No *(If Yes, Schedule H)*
19.	Whether the receipts on which tax has been deducted at source referred to in section 393(1) [Table: Sl. No. 1, 6, and 8(ii)] have been duly incorporated in schedule F1/F2, G and H?	Yes/No	Yes/No (Fill Schedule I)
20.	Whether the provisions of section 353 are applicable?	Yes/No	Yes/No
21.	Whether Form No. 113 has been furnished for the tax year?	Yes/No	Yes/No
22.	Donations (Amount in Rs.)		Schedule J, V, U, *(refer Note 14)*

Reported in Form No. 113	Non-reported in Form No. 113	Total Donations (A)+(B)	Foreign donations out of (C)	Corpus Donations out of (C)	Anonymous Donations taxable under section 337[Table: Sl. No. 1] out of (C)	Donations required to be applied (C-E-F)
(A)	(B)	(C)	(D) *(refer Note 19)*	(E)	(F)	(G)

23.	Regular income as referred to in Section 335		Schedule K [Schedule K (5)]	Schedule K [Schedule K (5)]
24.	(a)	Whether any Income is applied outside India?	Yes/No	Yes/No
	(b)	If Yes in 24(a) above, amount not to be included in regular income as per the provisions of section 338(a).	(Amount)	Schedule Y[Schedule Y(13)]
25.	Regular Income required to be applied in India during the tax year [23-24]		(Amount)	(Amount)
26.	Application of income		Schedule M [Schedule M(xxii)]	Schedule L [Schedule L(xxiv)]
27.	Taxable regular income			

Regular income (25)	Application of Income (26)	Accumulated income under section 342	Deemed accumulated income under section 343	Taxable regular income
(A)	(B)	(C)	(D)	(E) = (A)-[(B)+(C)+(D)] (can't be negative)

28.	Specified income		Schedule O (Schedule O(14))	Schedule N [Schedule N(n)]
29.	**Residual Income as per Section 355(j)**		(Amount)	(Amount)
30.	Total Income (27E+28+29)		(Amount)	(Amount)
31.	(a)	Whether there is application of income out of the sources other than the total income of tax year?	Yes/No	Yes/No
	(b)	If yes, in 31(a) above, please fill the schedule	Schedule Q (Schedule Q(7))	Schedule P (Schedule P(G)(3))
32.	(a)	Whether provisions of section 353 are applicable?	Yes/No	Yes/No
	(b)	If yes in 32(a) above, please fill the schedule	Schedule R	Schedule R
33.	Amount of expenditure incurred during the tax year which is of a religious nature		(Amount)	(Amount)
34.	Percentage of expenditure (which is of religious nature to the total income as mentioned in Row 30 above) [(33/30) %]			
35.	Details of related person *(refer Note 16)* as referred to in section 355(h)			

Code of Person referred to in section 355(h) *(refer Note 12)*	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)		(3)	(4)	(5)

36.	(a)	Is there any transaction with any related person?	Yes/No	Yes/No
	(b)	If yes in 36(a) above, please fill the amount particulars of such transactions	(Amount) of the transactions	Schedule S
37.	(a)	Is there any specified violation?	Yes/No	Yes/No
	(b)	If yes, in 37(a) above, please fill the schedule	Schedule T	Schedule T
38.	(a)	Whether there is any claim of depreciation or otherwise has been made in respect of any asset in contravention to section 341(3)(a), acquisition of which has been claimed as an application of income?	Yes/No	Yes/No
	(b)	If yes in 38(a) above, amount of such depreciation claimed	(Amount)	(Amount)
39.	(a)	In view of provisions of section 333, please specify whether deduction claimed under section 11 during the tax year?	Yes/No	Yes/No
	(b)	If yes in 39(a) above, amount of such claim	(Amount)	(Amount)
40.	(a)	Whether taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 185 during the tax year?	Yes/No	Yes/No
	(b)	If yes in 40(a) above, please fill the schedule	Schedule ZI	Schedule ZI
41.	(a)	Whether received an amount exceeding the limit specified in section 186?	Yes/No	Yes/No

	(b)	If yes in 41(a) above, please fill the schedule	Schedule ZJ	Schedule ZJ
42.	(a)	Whether repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 188, during the tax year?	Yes/No	Yes/No
	(b)	If yes in 42(a) above, please fill the schedule	Schedule ZK	Schedule ZK
43.	(a)	Whether required to deduct or collect tax as per the provisions of Chapter XIX-B?	Yes/No	Yes/No
	(b)	If yes in 43(a) above, please fill the Schedules as applicable	Schedules ZL-1 to ZL-3	Schedules ZL-1 to ZL-3

Schedule A

Details of recognition of the auditee under the Act
(details of all the recognition which are valid during the tax year should be provided, however where the auditee has got the recognition after provisional recognition the details of provisional recognition need not be provided)

Relevant Act (Income-tax Act,1961 /or Income-tax Act, 2025)	Section of the Act *(refer note 8)*	Date of recognition (dd/mm/yyyy)	Unique Recognition No. (URN), if available	Authority granting recognition	Date from which recognition is effective (dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)	(6)

Schedule B

(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the tax year

Name of person	Relation with the auditee (*refer Note 9)*	Percentage of shareholding in case of shareholder	Unique Identification Number (refer Note 10)	ID Code (refer Note 10)	Address	Whether there is any change in relation during tax year (Yes/No)	If Yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(b) In case if any of the persons [as mentioned in row (a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the tax year

Sl. No.	Name	Unique Identification Number (refer Note 10)	ID Code (refer Note 10)	Address	Non individual person [as mentioned in row (a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during the tax year of audit (Yes/No)	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Schedule D

(i)	Date of commencement of activities				d d m m y y y y	
(ii)	Whether application for registration under section 332(3)(Table: Sl. No 3) has been filed?				Yes/No	
(iii)	If yes in (ii) above, provide the following details regarding application for registration under section 332(3)(Table: Sl. No 3)					
	S.No	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration	

				(Pending/ Registration granted/Registration cancelled)	(dd/mm/yyyy)		

Schedule E

Details of the books of account and other documents

S. No	Nature of Books of Account *(Refer Note 12)*	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system, (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Whether the books of account have been audited (Yes/No)
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under rule 187(4)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Schedule F1

(A)	Whether any commercial activity is being carried on by the auditee referred to in section 346?	Yes/No
(B)	If yes, then percentage of receipt from such commercial activity vis-à-vis total receipts	%
(C)	Whether such commercial activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	Yes/No
(D)	Gains from such commercial activities during the tax year under section 335(e)	(Amount)

If (A) is Yes, the aggregate annual receipts from such activities in respect of that project/institution

S.No	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in (A) above (In Rs.)
(I)	(II)	(III)
Total		

Schedule F2

(A)	Whether any commercial activity is being carried on by the auditee referred to in section 346?	Yes/No
(B)	If yes, then percentage of receipt from such commercial activity vis-à-vis total receipts	%
(C)	Whether such commercial activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	Yes/No
(D)	Gains from such commercial activities during the tax year under section 335(e)	(Amount)
(E)	Amount of aggregate annual receipts from activities referred in (A) above (In Rs.)	(Amount)

Schedule G

	Provide the following details of the business undertaking:		
	(a)	Nature of Business Undertaking	
	(b)	Business Code	
	(c)	Whether separate books of account have been maintained for the business undertaking (refer note 13)	Yes/No
	(d)	Aggregate Annual receipts from such business undertaking	(Amount)
	(e)	Gains from such commercial activities during the tax year under section 335(e)	(Amount)

Schedule H

	Provide the following details of such business:		
	(a)	Nature of Business	
	(b)	Business Code	
	(c)	Whether separate books of account have been maintained for the business (refer note 13)	Yes/No
	(d)	Whether the business is incidental to the attainment of the objects of the auditee	Yes/No
	(e)	Aggregate Annual receipts from such activities	(Amount)

	(f)	Gains from such commercial activities during the tax year under section 335(e)	(Amount)

Schedule I

Details of the receipts of the auditee on which tax has been deducted at source referred to in section 393(1)[Table: Sl . No. 1, 6, and 8(ii)] :										
Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source	Amount of tax deducted at source	Provision under which tax has been deducted at source	Aggregate receipts from		Receipt in column 7 included in schedule F1 (III) / Schedule F2 (E)	Receipt in column 7 included in schedule G(d)	Receipt in column 7 included in schedule H(e)	Receipt in column 7 included in none of (9), (10) and (11)
					Commercial Activity	Others (specify the nature)				
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Schedule J

Donations not reported in Form No. 113/Not required to fill Form No. 113				
(i)	Donations qualifying under section 133(1)(b)(vi) received by the auditee			(Amount)
(ii)	Donations received by the auditee which qualifies for deduction under section 133 (other than those donations qualifying under section 133(1)(b)(vi) or section 133(1)(b)(ii))			(Amount)
(iii)	Donation received by the auditee approved u/s 354 and which are not qualifying u/s 133(3)/(4)/(5)	(a)	Cash donations exceeding Rs. 2000 not qualifying under section 133(5)	(Amount)
		(b)	Donations received from other registered non-profit organisations not eligible for deduction	(Amount)
		(c)	Others < Specify the nature>	(Amount)
		(d)	Total (a)+(b)+(c)	(Amount)
(iv)	Donations which could not be reported in Form No. 113 due to non-availability of identification of donor as required under Form No. 113			(Amount).
(v)	Donations received in kind not qualifying as per the provisions of section 133(4)			(Amount)
(vi)	Anonymous Donations referred to in section 337(Table: S. No. 1)			
	(a)	Amount of anonymous donations received by a registered non-profit organisation not taxable under section 337[Table: Sl. No 1]		(Amount)
	(b)	Amount of anonymous donations other than (a) above, which are upto rupees 1,00,000 or 5% of donations, whichever is higher, and not taxable under section 337[Table: Sl. No 1]		(Amount)
	(c)	Other anonymous donations taxable @ 30 % under section 337 [Table: Sl. No 1]		(Amount)
	(d)	Total (a+b+c)		(Amount)
(vii)	Any other donation not part of Form No. 113		(specify the nature)	(Amount)
(viii)	Total donation not reported in Form No. 113 [(i)+(ii)+(iii)(d) +(iv)+(v)+(vi)(d)+(vii)]			(Amount)

Schedule K

S. no	Section	(Amount)
1	Income from any charitable or religious activity, for which such non-profit organisation is registered, as referred to in section 335(a)	
2	Income derived from property, deposit or investment as referred to in section 335(b)	
3.	Income derived from property, deposit or investment as referred to in section 335(c)	
3	Donations as referred to in section 335(c)<row no.21G>	

4	Gains from commercial activities, if any, as referred to in section 335(e) < Schedule F1/F2(D) + schedule G(e) + schedule H(f)>	Schedule F1/F2(D) + schedule G(e) + schedule H(f)
5	Total Regular income [1+2+3+4]	

Schedule L

Application of Income (excluding application not eligible and reported under Row number 31)									
(i)	Total amount applied for charitable or religious purposes in India during the tax year					Electronic (Amount) *(refer Note 15)*	Other than Electronic (Amount)	(Amount)	
	(a)	Donation to any other person during the tax year						(Amount)	
	(b)	Object wise application other than the application provided in (a)							
		(I)	Religious					(Amount)	
		(II)	Relief of poor					(Amount)	
		(III)	Education					(Amount)	
		(IV)	Medical relief					(Amount)	
		(V)	Yoga					(Amount)	
		(VI)	Preservation of environment (including watersheds, forests and wildlife)					(Amount)	
		(VII)	Preservation of monuments or places or objects of artistic or historic interest					(Amount)	
		(VIII)	Advancement of any other objects of general public utility					(Amount)	
		(IX)	Application which cannot be specifically categorised under (I) to (VIII)					(Amount)	
		(X)	Total					(Amount)	
	(c)	Total application [(a) + (b)(X)]						(Amount)	

(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of rupees. 50 lakh during the tax year to any person								
	S.No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application	Mode of application			TDS	
					+Electronic modes (Amount) *(Refer Note 15)*	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted Yes/No	Provision under which TDS has been deducted

(iii)	Amount which was not actually paid during the tax year [if included in (i)(c)]	(Amount)
(iv)	Amount actually paid during the tax year which accrued during any earlier tax year but not claimed as application of income in earlier tax year	(Amount)
(v)	Total amount to be allowed as application [(i)(c)- (iii) +(iv)]	(Amount)
(vi)	Bifurcation of application in (v) into Revenue or Capital	(Amount)
	(a) Revenue	(Amount)
	(b) Capital	(Amount)
(vii)	Amount invested or deposited back in corpus which was applied during any preceding tax year and not claimed as application during that tax year.	(Amount) [fill Schedule U(4)]
(viii)	Repayment of loan or borrowing during the tax year which was earlier applied and not claimed as application during that tax year.	(Amount) (fill Schedule X)
Amount to be disallowed from application		
(ix)	Amount disallowable under section 341(1)(a) read with section 35(b)(i)	(Amount) (fill schedule ZF)

(x)	Amount disallowable under section 341(1)(a) read with section 36(4)/section 36(5)/section 36(6)/section 36(7)	(Amount) (fill schedule ZG/schedule ZH)
(xi)	Donation to any registered non-profit organisation towards Corpus as per section 341(3)(c)	(Amount)
(xii)	Donation to any registered non-profit organisation not having same objects/purposes as referred to in section 341(1)(a)	(Amount)

(xiii)	Donation to any person other than any registered non-profit organization purposes as referred to in section 341(1)(a)	(Amount)
(xiv)	15% of Donation to any registered non-profit organization [section 341(1)(b)]	(Amount) [15% of (i)a)]
(xv)	Application outside India for which general or special order from the Board under section 338(a) has not been obtained	(Amount) [Schedule Y(12)]
(xvi)	Application outside India for which general or special order from the Board under section 338(a) has been obtained	(Amount) (Row No 24)
(xvii)	Applied for any purpose other than the objects of the auditee as per section 341(1)(a)	(Amount)
(xviii)	Application of income for the benefit of related persons	(Amount) [Schedule N(b)]
(xix)	Depreciation not allowable as per section 341(3)(a)	(Amount)
(xx)	**Income accumulated u/s 342*** ***This was not there in original report, rationale is not clear**	
(xxi)	Any other disallowance (Please specify)	(Amount)
(xxii)	Total allowable application [{(v)+(vii)+(viii) – {(ix) to (xxi)}]	(Amount)
(xxiii)	Amount deemed to be applied as per section 341(5)	(Amount)
(xxiv)	Capital Gains deemed to be applied as per section 341(9)	(Amount)
(xxv)	Total Application (including deemed application) [(xxii) + (xxiii) + (xxiv)]* ***Formula has been updated accounting for insertion of Row (xx)**	(Amount)

Schedule M

Application of income (excluding application not eligible and reported under row 31)		
(i)	Total amount applied for charitable or religious purposes in India during the tax year	(Amount)
(ii)	Amount which was not actually paid during the tax year [if included in (i)]	(Amount)
(iii)	Amount actually paid during the tax year which accrued during any earlier tax year but not claimed as application of income in earlier tax year	(Amount)
(iv)	Total amount to be allowed as application [(i)- (ii) + (iii)]	(Amount)
(v)	Amount invested or deposited back in corpus which was applied during any preceding tax year and not claimed as application during that tax year	(Amount) [fill Schedule U(4)]
(vi)	Repayment of loan or borrowing during the tax year which was earlier applied and not claimed as application during that tax year	(Amount)
Amount to be disallowed from application		
(vii)	Amount disallowable under section 341(1)(a) read with section 35(b)(i)	(Amount) [Fill schedule ZF]
(viii)	Amount disallowable under section 341(1)(a) read with section 36(4)/section 36(5)/section 36(6)/section 36(7)	(Amount) [Fill schedule ZG/schedule ZH)]
(ix)	Donation to any registered non-profit organization towards Corpus as per section 341(1)(c)	(Amount)
(x)	Donation to any registered non-profit organisation not having same objects as per section 341(1)(a)	(Amount)
(xi)	Donation to any person other than any registered non-profit organization as per section 341(1)(a)	(Amount)
(xii)	15% of donation to any registered non-profit organization having same objects	(Amount)
(xiii)	Application outside India for which approval under section 338(a) has not been obtained	(Amount)
(xiv)	Application outside India for which approval under section 338(a) has been obtained	(Amount)
(xv)	Applied for any purpose other than the objects of the auditee as per section 341(1)(a)	(Amount)
(xvi)	Application of income for the benefit of related persons	(Amount)
(xvii)	Depreciation not allowable as per section 341(3)(a)	(Amount)
(xviii)	**Income accumulated u/s 342*** ***This was not there in original report, rationale is not clear**	
(xix)	Any other disallowance (Please specify)	(Amount)
(xx)	Total allowable application [{(iv)+(v)+(vi) – {(vii) to (xix)}]	(Amount)
(xxi)	Amount deemed to be applied as per section 341(5)	(Amount)
(xxii)	Capital Gains deemed to be applied as per section 341(9)	(Amount)
(xxiii)	Total Application (including deemed application) [(xx) + (xxi) + (xxii)]* ***Formula has been updated accounting for insertion of Row (xviii)**	(Amount)

Schedule N

Specified Income under Section 337			
(a)	Anonymous Donation forming part of Specified Income as per section 337[Table: Sl. No 1]		(Amount) [Schedule J(vi)(c)]
(b)	Whether the auditee has applied any portion of its income directly or indirectly for the benefit of any related person as referred to in section 337[Table: Sl. No. 2]. If yes, amount of such Specified Income	Yes/No	(Amount) [Schedule ZD-1(11)+ ZD-2(13) +ZD-3(8) + ZD-4(11) + ZD-5(15)+ ZD-6(10)+ ZD-7(15)+ZD-8(10)+ZD-9(6) + ZD-10(14)]
(c)	Whether the auditee has made any application out of India. If yes, amount of such Specified Income as referred to in Section 337[Table: Sl. No. 3].	Yes/No (If yes fill schedule Y)	(Amount) [Y(12)]
(d)	Whether any investment is made in contravention to the provisions of section 350. If yes, then amount of Specified Income as referred to in section 337 [Table: Sl. No 4] on account of investment in contravention to section 350 out of – (I) Accumulated Income (Amount in Rs.) <Schedule ZB(14)> (II) Deemed Accumulated Income (Amount in Rs.) (III) Corpus (Amount in Rs.) (IV) Deemed Corpus (Amount in Rs.) (V) Any other Fund (Amount in Rs.)	Yes/No	(Amount)
(e)	Specified Income under Section 337[Table: Sl. No. 5] on account of violation of conditions specified in section 340 with respect to deemed corpus		(Amount)
(f)	Whether income accumulated is applied for the purposes other than charitable or religious purposes as referred to in section 337[Table: Sl. No 6]. If yes, amount of such Specified Income.	Yes/No (If yes fill schedule ZB)	(Amount) [Schedule ZB(10)]
(g)	Whether income accumulated ceases to be accumulated or set apart for application thereto as specified under section 342(1) as referred to in section 337[Table: Sl. No. 7]. If yes, amount of such Specified Income.	Yes/No (If yes fill schedule ZB)	(Amount) [Schedule ZB(14)]
(h)	Whether income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period as specified in section 342(1), as referred to in section 337[Table: Sl. No. 8]. If yes, amount of such Specified Income.	Yes/No (If yes fill schedule ZB)	(Amount) [Schedule ZB(15)]
(i)	Whether such income accumulated is credited or paid to any other registered non-profit organisation during the period as specified in section 342(1), as referred to in section 337(Table: Sl. No. 9). If yes, amount of such Specified Income.	Yes/No (If yes fill schedule ZB)	(Amount). [Fill from Schedule ZB(11)]
(j)	Specified Income under section 337[Table: Sl. No 10] being income applied to purposes other than charitable or religious purposes for which auditee is registered		(Amount).
(k)	Specified Income under section 337[Table: Sl. No 11] being income determined under section 344 in excess of the income shown in the books of account of business undertaking		(Amount)
(l)	Specified Income under section 337[Table: Sl. No 12] being Fair market value of any asset, where it is not held in forms or modes specified in paragraph 1(1) to (30) of Schedule XVI even after the expiry of one year from the end of tax year in which such asset is acquired		(Amount)
(m)	Specified Income under section 337[Table: Sl. No 13] being any deemed application under section 341(5) not actually applied by the registered non-profit organization for its objects in India within the period specified in section 341(6)		(Amount)
(n)	Total Specified Income as per provisions of section 337 [sum of 33(a) to 33(m)]		(Amount)

Schedule O

S. no	Specified Income under section 337	(Amount)
1	Anonymous Donation forming part of Specified Income as per section 337[Table: Sl. No 1]	

2	Whether the auditee has applied any portion of its income directly or indirectly for the benefit of any related person as referred to in section 337[Table: Sl. No. 2]. If yes, amount of such Specified Income	
3	Whether the auditee has made any application out of India. If yes, amount of such Specified Income as referred to in Section 337[Table: Sl. No. 3].	
4	Whether any investment is made in contravention to the provisions of section 350. If yes, then amount of Specified Income as referred to in section 337 [Table: Sl. No 4] on account of investment in contravention to section 350 out of – (I) Accumulated Income (Amount in Rs.) (II) Deemed Accumulated Income (Amount in Rs.) (III) Corpus (Amount in Rs.) (IV) Deemed Corpus (Amount in Rs.) (V) Any other Fund (Amount in Rs.)	
5	Specified Income under Section 337[Table: Sl. No. 5] on account of violation of conditions specified in section 340 with respect to deemed corpus	
6	Whether income accumulated is applied for the purposes other than charitable or religious purposes as referred to in section 337[Table: Sl. No 6]. If yes, amount of such Specified Income.	
7	Whether income accumulated ceases to be accumulated or set apart for application thereto as specified under section 342(1) as referred to in section 337[Table: Sl. No. 7]. If yes, amount of such Specified Income.	
8	Whether income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period as specified in section 342(1), as referred to in section 337[Table: Sl. No. 8]. If yes, amount of such Specified Income.	
9	Whether such income accumulated is credited or paid to any other registered non-profit organisation during the period as specified in section 342(1), as referred to in section 337(Table: Sl. No. 9). If yes, amount of such Specified Income.	
10	Specified Income under section 337[Table: Sl. No 10] being income applied to purposes other than charitable or religious purposes for which auditee is registered	
11	Specified Income under section 337[Table: Sl. No 11] being income determined under section 344 in excess of the income shown in the books of account of business undertaking	
12	Specified Income under section 337[Table: Sl. No 12] being Fair market value of any asset, where it is not held in forms or modes specified in paragraph 1(1) to (30) of Schedule XVI even after the expiry of one year from the end of tax year in which such asset is acquired	
13	Specified Income under section 337[Table: Sl. No 13] being any deemed application under section 341(5) not actually applied by the registered non-profit organization for its objects in India within the period specified in section 341(6)	
14	Total Specified Income {Sum of amounts mentioned under codes 1 to 13 above}	

Schedule P

Application of income out of the following sources during the tax year				
		Electronic modes *(refer Note 15)* (1)	Other than Electronic modes (2)	Total Amount (3)
(A)	Income accumulated during any earlier tax year			(Fill schedule ZB)
(B)	Income deemed to be applied in any preceding year under Explanation 1(2) to section 11(1) of Income Tax Act, 1961 during any earlier t a x year			(Fill schedule Z)
(C)	15% Deemed Accumulated income of any earlier tax year			
(D)	Corpus			(Fill Schedule U)
(E)	Borrowed fund			(Fill Schedule X)
(F)	Any other (Please specify)			(Fill Schedule X)
(G)	Total			
Details of application resulting in payment or credit in excess of Rs. 50 lakh during tax year to a single person out of the above				

S.no	Name of person	PAN	Amount of application	Mode of Application			TDS		
				Electronic modes *(refer Note 15)*	Other than Electronic modes	Total	Whether any TDS has been deducted (Yes/No)	Provision under which TDS has been deducted	Amount of TDS

Schedule Q

S. no	Section	Amount
1	Income accumulated during any earlier tax year	
2	Income deemed to be applied in any preceding year under *Explanation* 1(2) to section 11(1) during any earlier tax year	
3	15% Deemed Accumulated income of any earlier tax year	
4	Corpus	
5	Borrowed Fund	
6	Any other (please specify)	
7	Total	

Schedule R

(i)	Specify the reason why the provisions of section 353 are applicable?		
	(a)	Provisions of section 346 are not complied with (Restriction on commercial activities by a registered non-profit organization carrying out advancement of GPU)	Yes/No
	(b)	Provisions of section 347 are not complied with (Books of Account)	Yes/No
	(c)	Provisions of section 348 are not complied with (Audit)	Yes/No
	(d)	Provisions of section 349 are not complied with (Return of income)	Yes/No
(ii)	If yes in (i), please provide computation of income chargeable under section 353		
	(a)	Income for the tax year	(Amount)
	(b)	Total Expenditure incurred in India, for the objects of the auditee,	(Amount)
	(c)	Expenditure to be disallowed	

				(i)	Capital Expenditure [Section 353(3)(a)]	(Amount)
				(ii)	Expenditure incurred outside India [Section 353(3) (a)]	(Amount)
				(iii)	Expenditure which is not for the objects of registered non-profit organization [Section 353(3) (b)]	(Amount)
				(iv)	Expenditure from the corpus standing to the credit of the registered non-profit organisation as on the end of the tax year immediately preceding the tax year for which income is being computed [section 353(3) (c)]	(Amount)
				(v)	Expenditure from any loan or borrowing [section 353(3) (d)]	(Amount)
				(vi)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other tax year [section 353(3) (e)]	(Amount)
				(vii)	Expenditure in the form of donation to any person. [section 353(3) (f)]	(Amount)
				(viii)	Amount disallowable under section 353(3) (h) read with section 35(b)(i)	(Amount) (fill schedule ZF)
				(ix)	Amount disallowable under section 353(3) (g) read with section 36(4) /section 36(5)	(Amount) (fill schedule ZG/Schedule ZH)
				(x)	Any other disallowance	(Amount)
				(xi)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii))+(viii))	(Amount)
			(d)	Income chargeable to tax under section 353 [a – b+c(ix)]]		(Amount)

Schedule S

42.	**Details of transactions referred to in** section 337 (Table: Sl. No. 2)	
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any related person for any period during the tax year;	Yes/No (If yes, fill Schedule ZD-1)
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any related person, for any period during the tax year;	Yes/No (If yes, fill Schedule ZD-2)
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the tax year to any related person out of the resources of the auditee for services rendered by that person to such auditee;	Yes/No (If yes, fill Schedule ZD-3)
(d)	Whether the services of the auditee are made available to any related person during the tax year;	Yes/No (If yes, fill Schedule ZD-4)
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any related person during the tax year;	Yes/No (If yes, fill Schedule ZD-5/ZD-6)
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any related person during the tax year;	Yes/No (If yes, fill Schedule ZD-7/ZD-8)
(g)	Whether any income or property of the auditee is diverted during the tax year in favour of any related person	Yes/No (If yes, fill Schedule ZD-9)
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the tax year, in any concern in which any related person has a substantial interest.	Yes/No (If yes, fill Schedule ZD-10)

Schedule T

Specified Violation			
Whether the auditee has incurred any specified violation as referred to in section 351(1) and the amount of such violation		Yes/No	(Amount)
(a)	Income of the auditee has been applied, other than for the objects of the auditee. [Section 351(1)(a)]	Yes/No	(Amount)

(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives in contravention to the provisions of section 345. [Section 351(1)(b)]	Yes/No	(Amount)
(c)	Whether the auditee has applied any part of its income for private religious purposes, which does not enure for the benefit of the public. [Section 351(1)(c)]	Yes/No	(Amount)
(d)	Whether the auditee has applied any part of its income for the benefit of any particular religious community or caste other than the Scheduled Castes or the Schedules Tribes or backward classes or women or children. [Section 351(1)(d)]	Yes/No	(Amount)
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered. [Section 351(1)(e)]	Yes/No	(Amount)
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non- compliance has occurred, has either not been disputed or has attained finality. [Section 351(1)(f)]	Yes/No	(If yes, fill schedule ZE)
(g)	Whether the auditee's application referred to in section 332(1) contains any false or incorrect information. [Section 351(1)(g)]	Yes/No	(If yes, fill schedule ZE)

Schedule U

Details of Corpus

Type of corpus donation	Opening balance at the beginning of the tax year (Corpus not applied till the beginning of the tax year) (1)	Received/ Treated as corpus during the tax year (2)	Applied during the tax year (3)	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions) (4)	Total amount invested or deposited back in to corpus (5)	Tax year in which (4) was applied earlier (6)	Closing balance (7) [(1+2+5)-3]	Invested in modes specified in section 350 (8)	Amount taxed in earlier tax year (9)	Invested in modes other than specified in section 350 as on last day of the tax year (10)	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary	Contribution or donation to any person;	Maintained as not separately identifiable	invested or deposited in the forms and modes other than those specified under section 350.

(i) Representing donations received for the renovation or repair of places notified under section 133(1)(b)(vi)on or after 01.04.20 20											Yes / No	Yes / No	Yes / No	Yes/ No
(ii) – Other than (i) above received on or after 01.04.20 21														
(iii) Other than (i) and (ii) above														

Schedule V

Details of foreign contribution			
S.No	(1)	(2)	(3)
(a)	Nature of foreign contribution received during the tax year	Amount of foreign contribution received during the tax years (In Rs.)	Application from such contribution during the tax year Amount In Rs.
	(i) C orpus		
	(ii) N on- corpus		
(b)	Interest accrual on the foreign contribution as referred to in Explanation 2 to section 2(1)(h) of FCRA		
(c)	Total		

Schedule X

Details of Loan and Borrowing						
Opening balance as on 1st April of the tax year	Loan and borrowings taken for applications towards objectives during the tax year	Applied for the objects of the registered non-profit organisation during the tax year	Amount of repayment of loan or borrowing during the tax year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the tax year (In Rs.)	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule Y

Details of income applied outside India												
S.No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 145	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken			Amount of Specified income under section 337[Table: Sl. No. 3]	Amount of income not to be included in regular income as per section 338(a)
								Approval number	General/ special	Date of approval		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Schedule Z

Details of deemed application under Explanation 1 to section 11(1)/section 341(5) and deemed income under section 11(1B)/section 337[Table: Sl. No. 13];									
Year in which income is deemed to be applied (Tax Year)	Date of furnishing Form No. 108 (dd/mm/yyyy)	Amount deemed to be applied during the tax year referred to in column 1	Reason of deeming application (a) income has not been received during that year (b) any other reason	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier tax year out of the amount referred to in column (5) (Fill schedule ZA)	Out of the deemed application claimed, amount required to be applied during the current tax year	Amount of deemed application claimed in earlier years, applied during the current tax year	Amount which could not be applied and deemed to be income under section 11(1B)/ section 337[Table: Sl. No. 13] during the tax year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5)-(6)	(8)	(7)-(8) = (9)	(5)-(7) = (10)
Dropdowns to be provided			*Dropdowns to be provided*						

ScheduleZA:

Details of accumulated income taxed in earlier tax years as per section 11(1B)/section 337[Table: Sl.No.13]					
	Assessment year/Tax year in which the amount referred to in column ~~(4)~~ (3) of schedule Z was taxed Dropdowns to be provided last five tax years beginning from the tax year preceding the current tax year				
Year of accumulation (Tax Year)	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy
Dropdowns to be provided for last five tax years beginning from the current tax year Yyyy – yyyy					
Total					

Schedule ZB

The details of accumulation														
Sl. No.	Year of accumulation (FY)	Date of furnishing Form No. 109	Amount accumulated	Purpose of accumulation	Amount applied for purposes up to the beginning of tax year	Balance amount to be applied [(3)-(5)]	Amount taxed in any earlier tax year (Fill schedule ZC)	Balance available for application [(6)-(7)]	Amount applied during the tax year out of previous years accumulation	Amount applied for purposes other than the purposes for which accumulation was made (if applicable)	Amount credited/paid to any registered NPO (if applicable)	Balance amount available for application [(8)-(9)-(10)-(11)]	Amount invested or deposited in the modes specified in section 350(out of 12)	Amount invested or deposited in the modes other than specified in section 350(out of 12)	Amount which is not utilised during the period of accumulation (if applicable)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13	(14)	(15)
	Provide drop down for the last 7 FY														

Schedule ZC

Details of accumulated income taxed in earlier tax years under section 342					
	Tax in which this amount was taxed *Dropdowns to be provided last five tax years beginning from the tax year preceding the current tax year*				
Year of accumulation (F.Y.)	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy
Dropdowns to be provided for last five tax years beginning from the current tax year Yyyy – yyyy					
Total					

Schedule ZD-1

Details of any part of income or property of the auditee which is lent, or continues to be lent, to the related person during the tax year										
S. No.	Name of related person	PAN of related person	Details		Details of Security			Details of interest		Amount of Specified Income as per section 337[Table: Sl. No. 2]
			Nature of income or property which is lent	Amount for which income or property is, or continues to be, lent to related person for any period during the tax year	Nature of security	Value of security	Value of adequate security	Actual rate of interest that is charged	Adequate rate of Interest	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Schedule ZD -2

Details of land, building or other property of the auditee which is, or continues to be, made available during the tax year for use of the related person, during the tax year :												
S. No.	Name of related person	PAN of related person	Details of asset		Duration for which asset is, or continues to be, made available for the use of related person during the tax year,		Details of rent for the tax year		Details of other compensation for the tax year			Amount of Specified Income as per section 337[Table: Sl. No 2]
			Nature of asset	Address	From dd/mm/yy yy	To dd/mm/yyy y	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation	
(1)	(2)	(3)	(4) (land/ building/ other property)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Schedule ZD -3

Details of salary, allowance or otherwise which is paid to the related person out of the resources of the auditee for services rendered by him during the tax year							
S. No.	Name of related person	PAN of related person	Nature of services rendered by related person	Details of payment for the tax year			Amount of Specified Income as per section 337[Table: Sl. No 2]
				Nature of payment	Amount of payment (in Rs)	Reasonable amount for services	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				[Salary/ Allowance/ Otherwise (please specify)]			

Schedule ZD -4

Details of the services of the auditee are made available to the related person during the tax year.										
S. No.	Name of related person	PAN of related person	Details of services		Details of remuneration for the tax year		Details of compensation for the tax year			Amount of Specified Income as per section 337[Table: Sl. No 2]
			Nature of services made available	Value of services made available (In Rs.)	Actual amount of remuneration for the service	Adequate remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate compensation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Schedule ZD -5

Details of any share, security is purchased by or on behalf of the auditee from the related person during the tax year.						
			Natur	Details of Shares or Security	Details of other property being movable	

S. No.	Name of related person	PAN of related person	e of property purchased	Name of the company/ concern of which the shares are purchased	Number of shares purchased during the tax year	Price of each share/ security	Total consideration paid for share or security	Adequate consideration for shares or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property	Adequate Consideration	Amount of Specified Income as per section 337[Table: Sl. No. 2]
			(Share/ Security / Other Property)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Schedule ZD -6

Details in case of other property being immovable:									
S. No.	Name of related person	PAN of Related person	Type of asset	Address of property	Area (in Sq ft)	Stamp duty value	Details of Consideration		Amount of Specified Income as per section 337[Table: Sl. No. 2]
							Amount of considertaion paid for asset	Adequate consideration for asset	
			[Land/ Residential/ Commercial Property etc)]						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Schedule ZD -7

Details of any share, security which is sold by or on behalf of the trust or institution to a related person during the tax year.														
S. No.	Name of related person	PAN of related person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable					
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the tax year	Price of each share or security	Total consideration share /security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of movable property	Total consideration for property	Adequate consideration	Amount of Specified Income as per section 337[Table: Sl. No. 2]
			(Share/											

			Security /											

Schedule ZD -8

Details in case of other property being immovable:									
S. No.	Name of related person	PAN of related person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration		Amount of Specified Income as per section 337[Table: Sl. No. 2]
							Amount of consideration for asset	Adequate consideration for asset	
			< Land/ Residential / Commercial Property etc.)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Schedule ZD -9

Details of any income or property which is diverted during the tax year in favour of any related person					
S No	Name of related person in whose favor income or property diverted	PAN of related person	Details of Income or property that is diverted		Amount of Specified Income as per section 337[Table: Sl. No. 2]
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs.)	
(1)	(2)	(3)	(4)	(5)	(6)

Schedule ZD -10

Details of any funds that are, or continue to remain, invested in any concern during the tax year in which the related person has a substantial interest													
S No		Details of the Concern in which funds are, or continue to remain, invested								Details of substantial interest			
Nature of concern in which funds are continue to remain invested	Name of concern	Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	duration of investment during the tax year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested	Amount of Specified Income as per section 337[Table: Sl. No. 2]
				From dd/mm/yyyy	To dd/mm/yyyy							
	(Company/ Others)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Schedule ZE

Details of violation of other laws						
S.no	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule ZF

TDS disallowable: Details of amounts disallowable under section 341(1)(a) read with section 35(b)(i):					
(a) Details of payment on which tax is not deducted					
Date of payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhaar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in section 263(1)							
Date of Payment Dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhaar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Schedule ZG

36(4): Details of amount disallowable under section 341(1)(a) read with section 36(4)						
S. No.	Date of payment	Amount of payment (In Rs.)	Nature of payment (In Rs.)	Details of payee		
				Name	PAN or aadhaar, if available	Address

Schedule ZH

Details of Amount disallowable under section 341(1)(a) read with section 36(5)					
Details of payee			Details of payee		
Name	Name	PAN or Aadhaar, if available	Address	PAN or Aadhaar, if available	Address

Schedule ZI

Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 185 during the tax year

S.No	Name of the lender or depositor	PAN or aadhaar, if available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the tax year? Yes/No	Maximum amount outstanding in the account at any time during the tax year	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?

Schedule ZJ

Details of amount received exceeding the limit specified in section 186, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the tax year (Refer Note 17)				
Details of Payer and amount of payment				
S. No.	*Name*	*PAN, if available*	*Address*	*Amount of payment*

Schedule ZK

Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section188, during the tax year?											
	Details of Payee			Details of Transaction						Mode of Repayment	
S.No	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether Squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or bank draft?

Schedule ZL-1

TDS/TCS									
Tax Deduction and Collection Account Number (TAN)	Section	Nature of Payment or receipt	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Schedule ZL-2

Statement of TDS/TCS				
Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)

Schedule ZL-3

Schedule Interest on TDS/TCS			
Tax deduction and collection account number (TAN)	Amount of interest under section 398(3) is payable	Amount paid out of column (2)	Date of payment Dd/mm/yyyy
(1)	(2)	(3)	(4)

Verification

I have examined the balance sheet of…….. [name of the registered non-profit organisation] and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said registered non-profit organisation.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named registered non-profit organisation at the address mentioned at serial number 14 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given above are true and correct subject to following observations or qualifications—

(a) …….

(b) ...……..

(c) ...……..

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view—

(i) in the case of the balance sheet, of the state of affairs of the above named registered non-profit organisation as on _____; and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its tax year ending on ……..

subject to the following observations/qualifications—

(a) …….

(b) ...……..

(c) ...……..

Signature:
Name:
Designation:
Membership Number:
UDIN, if any:
Name of the proprietorship/Firm:
Registration Number of Firm:

Date:
Place:

Notes:

1. Name
2. Address
3. **Row 5:** Provide the address which has been decided by the management by way of a resolution and which has been intimated to the jurisdictional Assessing Officer in writing within seven days of such resolution as per the rule 187(3)(b);
4. Any registered non-profit organisation referred to in Chapter XVII-B of the Act shall be referred as "auditee" in this form; For the purpose of this form, small registered NPO means a registered non-profit organisation which fulfils the following conditions –
   (a) its regular income under section 335 of the Act does not exceed ₹ 5 crores during the tax year;
   (b) it has not received foreign contribution exceeding ₹ 10 lakhs during the tax year; and
   (c) it has not applied income exceeding ₹ 10 lakhs outside India during the tax year.

   For the purposes of clause (b) above, the expression foreign contribution shall have the same meaning assigned to it in clause (h) of sub-section (1) of section 2 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

   The registered non-profit organisations that do not fulfil any of the conditions specified for Small Registered NPO as above shall be referred to as Large registered NPOs.

5. **Row 6:** If either (a) or (b) or (c) is Yes, then the auditee is a large registered NPO, else it is a small registered NPO.
6. **Row 8:** For type of the Auditee, select one or more of the following codes

Sl No	Section	Category	Code
1.	332(1)(a)	Public trust	1
2.	332(1)(b)	a society registered under the Societies Registration Act, 1860, or under any law in force in India	2
3.	332(1)(c)	a company registered under section 8 of the Companies Act, 2013 or the companies registered under section 25 of the Companies Act, 1956 and deemed to have been registered in pursuance of section 465 (2)(g) of the Companies Act, 2013	3
4.	332(1)(d) to 332(1)(g)	Others	4

7. In this Form, wherever applicable, -
   "recognition" shall mean registration/approval/notification, as the case may be;
   "recognised" shall mean registered/approved/notified, as the case may be;
   "recognising" shall mean registering/approving/notifying, as the case may be.

8. **(a) Row 10 - Schedule A(2):** If "Yes" selected in Row 10 and the auditee has earlier been recognised under the Income Tax Act, 1961 then select from the following options:

S. No	Section	Code
1.	section 12AB(1)(a) of the Income-tax Act,1961	1
2.	section 12AB(1)(b) of the Act	2
3.	section 12AB(1)(c) of the Act	3
4.	Clause (i) of second proviso section 10(23C) of the Act	4
5.	Clause (ii) of second proviso to section 10(23C) of the Act	5
6.	Clause (iii) of second proviso to section 10(23C) of the Act	6
7.	Section 35(1)(ii) of the Act	7
8.	Section 35 (1)(iia)of the Act	8
9.	Clause (iii) of sub-section (1) of Section 35 of the Act	9
10.	Clause (i) of second proviso to sub-section (5) of section 80G of the Act	10
11.	Clause (ii) of second proviso to sub-section (5) of section 80G of the Act	11

12.	Clause (iii) of second proviso to sub-section (5) of section 80G of the Act	12
13.	Notification u/s 10(46) of Income-tax Act, 1961	13
14.	Notification u/s 10(46A) of Income-tax Act, 1961	14
15.	any other, please specify	15

(b) Row 10 - Schedule A(2): If "Yes" selected in Row 10 and the auditee has earlier been recognised under the Income Tax Act, 2025, then select from the following options:

S. No	Section	Code
1.	Section 332(7)(a)	1
2.	Section 332(8)	2
3.		3
4.	Section 45(3)(a)(i)	4
5.	Section 45(3)(a)(ii)	5
6.	Section 45(3)(b)	6
7.	Section 354(3)	7
8.	Section 354(4)	8
9.	Schedule III (Table: Sl. No. 36)	9
10.	Schedule VII (Table: Sl. No. 42)	10
11.	any other, please specify	11

(9) **Schedule B(a)(2):** For column Relation with the auditee, select one or more of the following

a. Author
b. Authorised signatory
c. Chief Executive Officer
d. Chief Financial Officer
e. Director
f. Founder
g. Manager
h. Managing director
i. Members of society
j. Members of the Governing Council
k. Office Bearer
l. Person Competent to verify
m. Principal Officer
n. Principal Secretary
o. Representative Assessee
p. Secretary
q. Settlor
r. Shareholders holding 5 per cent. or more of shareholding
s. Trustee
t. Any other Principal Officer, please specify (free text)

(10) **Schedule B(a) and Schedule B(b)**:, "Unique Identification Number" means

(a) When PAN or Aadhaar mandatory, if available,

Type of identification	**ID Code**
PAN	1
Aadhaar number	2

(b) If neither PAN or Aadhaar is available

Type of identification	ID Code
Taxpayer identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5

(11). **Row**11, For the objects of the auditee, select one or more of the following options:

S.no	**Object**	**Code**
(1)	Religious	1
(2)	Relief of poor	2
(3)	Education	3
(4)	Medical relief	4

(5)	Yoga	5
(6)	Preservation of environment (including watersheds, forests and wildlife)	6
(7)	Preservation of monuments or places or objects of artistic or historic interest	7
(8)	Advancement of any other objects of general public utility	8

(12) **Schedule E(2)**, for Nature of books of Account, select one or more of the codes:

S.No	Nature of books of account or other document as provided in rule 187	Code
(1)	Cash book	1
(2)	Ledger	2
(3)	Journal	3
(4)	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	4
(5)	Original bills wherever issued to the person and receipts in respect of payments made by the person	5
(6)	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	6
(7)	Books of account, as referred in Serial Nos. 1 to 6, for business undertaking referred in section 344 of the Act	7
(8)	Books of account, as referred in Serial Nos. 1 to 6, for business carried on by the assessee other than the business undertaking referred to in section 344 of the Act	8
(9)	Record of all the projects and institutions run by the person containing details of their name, address and objectives	9
(10)	Record of income of the person during the tax year as per rule 187(1)(d)(ii)	10
(11)	Record of application of income etc. out of income during the tax year as per rule 187(1)(d)(iii)	11
(12)	Record of application of income out of the income of any tax year preceding the current tax year as per rule 187(1)(d)(iv)	12
(13)	Record of donation made with a specific direction that they shall form part of the corpus, as per rule 187(1)(d)(v);	13
(14)	Record of donation received for the purpose of renovation or repair of temple, mosque, gurdwara, church or other place notified under section 133(1)(b)(vi) which is being treated as corpus, as per rule 187(1)(d)(vi)	14
(15)	Record of loan and borrowings as per rule 187(1)(d)(vii)	15
(16)	Record of properties as per rule 187(1)(d)(viii);	16
(17)	Record of specified persons as per rule 187(1)(d)(ix);	17
(18)	Any other documents containing any other relevant information as per rule 187(1)(d)(x).	18

(13) **Schedule G)(c) and Schedule H (c):** Upload the Balance Sheet, Profit and Loss Account and Audit Report in Form No. 26 as applicable (e-filing utility to provide upload facility) for the business undertaking or business incidental to objects.

(14) **Row 22:** For large registered NPOs, Data for Columns B, D, E and F would be prefilled as per the below formulas based on the data filled in Schedules J, V and U:

(i) Column B: Donations not reported in Form No. 113- Schedule J(vii)
(ii) Column D: Foreign Donations out of (C) – Schedule V(c)(2) (Foreign donation shall include Interest accrual on the foreign contribution as referred to in Explanation 2 to section 2(1)(h) of FCRA)
(iii) Column E: Corpus Donations out of (C) – Schedule U(2)
(iv) Column F: Anonymous Donations taxable under section 337[Table: S.No 1] out of (C) – Schedule J(vi)(c)

(15) **Schedule L and Schedule P:** Electronic modes shall be the following modes referred in rule 48 of the Income-tax Rules, 2025:
(a) Credit Card;
(b) Debit Card;
(c) Net Banking;
(d) IMPS (Immediate Payment Service);

(e) UPI (Unified Payment Interface);
(f) RTGS (Real Time Gross Settlement);
(g) NEFT (National Electronic Funds Transfer); and
(h) BHIM (Bharat Interface for Money) Aadhar Pay;

(16) **Row 35:** Select one or more of the following codes for related person: (Related person shall have the same meaning as provided in section 355(h) of the Act)

S. No	Nature of person	Code
(1)	the author or the founder of the registered non-profit organisation;	1
(2)	any person whose total contribution to such registered non-profit organisation, during the relevant tax year exceeds one lakh rupees, or, in aggregate up to the end of the relevant tax year exceeds ten lakh rupees, as the case may be;	2
(3)	where such author, founder or person is a Hindu undivided family, a member of the family;	3
(4)	any trustee or manager (by whatever name called) of the registered non-profit organisation;	4
(5)	any relative of any such author, founder, member, trustee or manager as referred to in (1), (3) and (4) above;	5
(6)	any concern in which any of the persons referred to in (1), (3), (4) or (5) above have a substantial interest.	6

(17) **Schedule ZJ:** Particulars need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 185 or in the case of persons referred to in Notification No. S.O. 2065(E) dated the 3rd July, 2017;

(18) For the purposes of this form, management includes author(s), founder(s), settlor(s), trustee(s), members of society, members of governing council, directors, shareholders who held 5% or more shareholding at any time during the year and office bearers and in case if any of these persons is not an individual the natural persons who are beneficial owners (5% or more) of such person.

(19) Foreign donation shall include Interest accrual on the foreign contribution as referred to in Explanation 2 to section 2(1)(h) of FCRA

(20) This report has to be given by a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949).

(21) Where any of the matters stated in this report is answered in the negative, or with a qualification, the report shall state the reasons for the same.

(22) Wherever 'amount' has been mentioned it shall be specified in rupees.

FORM NO. 113
Statement or Correction Statement to be filed by Donee under section 354(1)

Part A: Particulars of the Reporting Person			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	Unique Registration Number (URN):		
5.	Date of issuance of URN:		
6.	E-mail Id:		
7.	Contact Number:	Country Code	Number
8.	Reporting Period:	From _____ (dd/mm/yyyy) To _____ (dd/mm/yyyy)	

Part B: Details in respect of the donors and donations								
Sl. No.	Pre-Acknowledgement Number	Unique Identification Number (ID) of the donor *(refer Note 3)*	ID Code *(refer Note 3)*	Name of donor	Address of donor	Donation Type *(refer Note 4)*	Mode of Receipt *(refer Note 5)*	Amount of donation
A	B	C	D	E	F	G	H	I

Undertaking
I, _____ hereby affirm that the details given in the form are true and correct to the best of my knowledge and belief. I undertake to communicate forth with any alteration in the particulars submitted, made at any time hereafter. I further declare that I am filing this form in my capacity as _____ (designation) having PAN _____ and that I am competent to file this form and verify it.

Place:
Date:

Signature:
Name:
Designation:

Notes:
1. The name shall include full name of the donee being registered non-profit organisation or fund.

2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In Part B (column C), "Unique Identification Number" means, —
   (a) where PAN is available, mandatory: —

Type of Identification	ID Code
PAN	1

   (b) if PAN is not available: —

Type of Identification	ID Code
Passport number	2
Elector's photo identity number	3
Taxpayer Identification Number of the country where the person resides	4

4. In Part B (column G), "Donation Type" means, —

(I)	Corpus donation as per section 339 of the Income-tax Act, 2025
(II)	Voluntary contribution other than corpus donation
(III)	Specific grant
(IV)	Donation from Corporate Social Responsibility funds as referred to in section 135 of the Companies Act, 2013
(V)	Others, specify

5. In Part B (column H), "Mode of Receipt" means, —

(I)	Cash
(II)	Kind
(III)	Electronic modes NEFT/RTGS including account payee cheque/draft
(IV)	Others, specify

6. In case of a donor who has given donations, which are of different types or in different modes, separate rows should be filled for each such combination.
7. This form may be filed in multiple as per the procedures laid down by the Director General of Income-tax (Systems).
8. Some of the information in the form would be pre-filled to the extent possible.
9. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 114
Certificate of donation under section 354(1)(g)

Part A: Particulars of the Donee			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	Unique Registration Number (URN):		
5.	Date of Issue of URN:		
6.	E-mail Id:		
7.	Contact Number:	Country Code	Number
Part B: Details in respect of donors and donation			
8.	Acknowledgement Number:		
9.	Unique Identification Number (ID):	*(refer Note 3)*	
10.	ID Code:	*(refer Note 3)*	
11.	Name of Donor:	*(refer Note 1)*	
12.	Address of Donor:	*(refer Note 2)*	
13.	Amount of donation received:		
14.	Financial year in which such donation was received:		
15.	Type of donation:	*(refer Note 4)*	
16.	Section under which donation is eligible for deduction:	Section 133(1)(b)(ii) *(refer note 5)*	

Verification
I, _____, holding PAN _____, solemnly affirm that to the best of my knowledge and belief, the information given in the certificate is correct and complete and is in accordance with the provisions of the Act. I further declare that I am making this certificate in my capacity _____ (designation) and I am also competent to issue this certificate.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the registered non-profit organisation or fund or the donor.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In Part B (Sl. No. 9), "Unique Identification Number" means, —
   (a) where PAN is available: —

Type of Identification	ID Code
PAN	1

   (b) if PAN is not available: —

Type of Identification	ID Code
Passport number	2
Elector's photo identity number	3
Taxpayer Identification Number of the country where the person resides	4

4. In Part B (Sl. No. 15), “Type of Donation” means, —

(I)	Corpus donation as per section 339
(II)	Voluntary contribution other than corpus donation
(III)	Specific grant
(IV)	Donation from Corporate Social Responsibility funds as referred to in section 135 of the Companies Act, 2013
(V)	Others, specify

5. Donor shall be eligible for deduction of 50% of the donation made subject to 10% of adjusted gross total income as per section 133(2).
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 115

Form of appeal to the Appellate Tribunal

IN THE INCOME-TAX APPELLATE TRIBUNAL……

Appeal No…….. of ……..

…… Versus ……

APPELLANT RESPONDENT

Part A: Appellant's Personal Information				
1.	Name/designation (as applicable)		*(Refer Note 1)*	
2.	Permanent Account Number *(Not applicable if filed by Income-tax department or filed by Government Deductors)*			
3.	Tax Deduction and Collection Number (For deductors)(Not Applicable for Income-tax Department)			
4.	Address		*(Refer Note 2)*	
5.	Contact details			
	(i)	Landline No. with STD code	STD code	Number
			(Dropdown)	
			(Repeat if required)	
	(ii)	Mobile Number	Country Code	Number
			(Dropdown)	
			(Repeat if required)	
	(iii)	Email ID		
			(Repeat if required)	
Part B: Respondent's Personal Information				
6.	Name or designation *(as applicable)*		*(Refer Note 1)*	
7.	Permanent Account Number *(Not applicable if filed by Income-tax department or filed by Government Deductors)*			
8.	Tax Deduction and Collection Number *(For deductors) (Not Applicable for Income-tax Department)*			
9.	Address		*(Refer Note 2)*	
10.	Contact details			
	(i)	Landline No. with STD code	STD code	Number
			(Dropdown)	
			(Repeat if required)	
	(ii)	Mobile Number	Country Code	Number
			(Dropdown)	
			(Repeat if required)	
	(iii)	Email ID		
			(Repeat if required)	
Part C: Appeal Details				
11.	Relevant Tax year or Block Period in connection with which the appeal is preferred *(Select one)*		*(i) Tax Year* *(ii) Block Period* *(Refer Note 3)*	
12.	Details of Tax Year or Block Period as per reply to row 11		*(Dropdown)*	
13.	Total income declared by the assessee for the Tax Year or			

	Block Period referred to in row 12.			
14.	Details of the order appealed against			
	(i)	Section and sub-section of Act		
	(ii)	Date of Order		*dd/mm/yyyy*
	(iii)	Whether appeal relates to assessment or penalty *(Select one)*		*(i) Yes* *(ii) No*
	(iv)	If reply to row 14(iii) is yes, provide date of service of notice of demand		*dd/mm/yyyy*
	(v)	If reply to row 14(iii) is no, provide date of service of order		*dd/mm/yyyy*
	(vi)	Due date for filing of appeal*		*dd/mm/yyyy*
15.	Income-tax Authority passing the order appealed against			*(Dropdown)*
16.	The State and District in which the jurisdictional Assessing Officer is located			*(Dropdown)*
	Part D: Amount disputed in appeal			
17.	Section and sub-section of the Act under which the original order is passed			
18.	If order against which appeal is filed is passed under section 294 of Income-tax Act, 1961, then provide the following details:			
	(i)	Amount of undisclosed income filed in Income Tax Return for Block assessment		
	(ii)	Amount of undisclosed income assessed		
	(iii)	Total addition of undisclosed income by the Assessing Officer [(ii)-(i)]		
	(iv)	Amount of disputed undisclosed income		
	(v)	Amount of disputed demand		
19.	If appeal relates to assessment other than block assessment, then provide the following details:			
	(i)	Amount of Income Assessed		
	(ii)	Total addition to Income		
	(iii)	In case of Loss, total disallowance of Loss in assessment		
	(iv)	Amount of Addition/ Disallowance of Loss disputed in appeal		
	(v)	Amount of disputed demand – (Enter Nil in case of Loss)		
20.	If appeal relates to penalty, then provide the following details:			
	(i)	Amount of penalty as per Order		
	(ii)	Amount of penalty disputed in appeal		
21.	If appeal relates to TDS/TCS provisions, then provide the following details:			
	(i)	TDS/TCS Default Determined/Assessed		
	(ii)	TDS/TCS Default disputed in Appeal		
22.	If appeal relates to any other matter, then provide the following details:			
	(i)	Amount disputed in appeal		
	Part E: Grounds of Appeal			
23.	**Grounds of Appeal**			*(Free text up to 200 words)*
	(A)	(i)	Ground 1	
		(ii)	Tax effect	
	(B)	(repeat as required)		
	Total tax effect (refer note 11*)*			
	Part F: Appeal filing details			
24.	Whether there is any delay in filing of appeal? *(Select one)*			*(iii) Yes* *(iv) No*

25.	If reply to row 24 is 'Yes', provide the grounds for condonation of delay	*(Upload)*
26.	Details of Appeal Fees Paid:	

BSR Code	Date of payment	Sl. No.	Amount
Total			

Signed

(Authorized representative, if any)

Name:

Designation:

Signed

(Appellant)

Name:

Designation:

Form of verification

I_____, PAN_____, do hereby declare that what is stated above is true to the best of my information and belief. I further declare that I am making the declaration in my capacity as …….. and that I am competent to make this declaration and verify it. Verified today the _____ day of _____20____.

Place:

Date:

Signature

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Provide tax year in connection with which the appeal is preferred or block period for orders passed u/s 294 or 298 of the Act
4. Some of the Information in the form would be pre-filled to the extent possible.
5. The memorandum of appeal shall be in triplicate and shall be accompanied by—

(a) two copies (at least one of which should be a certified copy) of the order appealed against, two copies of the relevant order of the Assessing Officer, two copies of the grounds of appeal or the grounds of objection before the first appellate authority or the Dispute Resolution Panel, two copies of the statement of facts, if any, filed before the said appellate authority or the Dispute Resolution Panel, and also—

(i) in the case of an appeal against an order levying penalty, two copies of the relevant assessment order;in the case of an appeal against an order under section 270 (10) read with section 272 of the Act

(ii) two copies of the directions issued under the said section 272; in the case of an appeal against an order under section 279 of the Act

(iii) two copies of the original assessment order, if any;

(iv) in the case of an appeal against an assessment order made in pursuance of the directions of the Dispute Resolution Panel, the copy of Directions of the Dispute Resolution Panel.

(b) two copies of the relevant order where an appeal is against an order passed by a Principal Chief Commissioner or Chief Commissioner or a Principal Director General or Director General or Principal Commissioner or Commissioner or Principal Director or Director.

6. (A) The memorandum of appeal by an assessee under 362(1) of the Act shall be accompanied by a fee of, —

a. ₹ 500, where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates, is ₹ 100000 or less;

b. ₹1500, where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than ₹ 100000 but not more than ₹ 200000;

c. 1% of the assessed income, subject to a maximum of ₹ 10000, where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than ₹ 200000;

d. ₹ 500, where the subject matter of an appeal relates to any matter, other than those specified in clauses (*a*), (*b*) and (*c*);

e. no fee shall be payable in the case of a memorandum of cross-objections;

f. an application for stay of demand shall be accompanied by a ₹ 500.

(B) The fee may be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan and the copy of the challan in triplicate shall be sent to the Appellate Tribunal with the memorandum of appeal.

(C) The Appellate Tribunal shall not accept cheques, drafts, hundies or other negotiable instruments for the purpose of payment of the fee.

7. The memorandum of appeal shall be written in English or, if the appeal is filed in a Bench located in any State notified by the President of the Appellate Tribunal for the purposes of rule 5A of the Income-tax (Appellate Tribunal) Rules, 1963, then, at the option of the appellant, in Hindi, and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

8. The Appeal number and year of appeal shall be filled in by the office of the Appellate Tribunal.

9. In case of Miscellaneous Application, limitation period of 6 months for filing appeal is to be computed from the actual date of receipt of Tribunal Appellate order at the office of Principal Commissioner of Income-tax/Commissioner of Income-tax or Assessee, as the case may be.

10. In column's seeking Appellant's and Respondent's information, the relevant data, as applicable shall be filled in properly.

Illustration.— For instance in case the Department is Appellant or Respondent, as the case may be, the designation of the officer filing the Appeal and details pertaining to his office may be filled, if available.

11. The *'Tax effect'* for the purpose of filling this Form shall be taken as the difference between the tax on the total income assessed and the tax that would have been chargeable had such total income been reduced by the amount of income in respect of the issues against which appeal is intended to be filed (i.e. *disputed issues)* including applicable surcharge and cess:

For the purpose of note 11:

(i) the tax shall not include any interest thereon, except where chargeability of interest itself is in dispute and in case the chargeability of interest is the issue under dispute, the amount of interest shall be the tax effect:

(ii) in cases where returned loss is reduced or assessed as income, the tax effect shall include notional tax on disputed issues:

(iii) in case of penalty orders, the tax effect shall be the quantum of penalty deleted or reduced in the order to be appealed against:

(iv) while determining 'total tax effect' the tax effect on grounds, which forms part of the common grounds, such as where reopening of the case itself is under challenge, shall not be considered separately:—

12. If the space provided is found insufficient, separate enclosures may be used for the purpose.

13. All the amounts are to be provided in ₹, unless otherwise specified.

FORM NO. 116

Form of memorandum of cross-objections to the Appellate Tribunal

IN THE INCOME-TAX APPELLATE TRIBUNAL……
Cross-objection …….. of ……..

In Appeal No…….. of ……..
…… Versus ……
APPELLANT RESPONDENT

Part A: Appellant's Personal Information				
1.	Name/designation *(as applicable)*		*(Refer Note 1)*	
2.	Permanent Account Number *(Not applicable if filed by Income-tax department or filed by Government Deductors)*			
3.	Tax Deduction and Collection Number *(Not Applicable for Income-tax Department)*			
4.	Address		*(Refer Note 2)*	
5.	Contact details			
	(i)	Landline No. with STD code	STD code	Number
			(dropdown)	
			(Repeat if required)	
	(ii)	Mobile Number	Country Code	Number
			(dropdown)	
			(Repeat if required)	
	(iii)	Email ID		
			(Repeat if required)	
Part B: Respondent's Personal Information				
6.	Name or designation *(as applicable)*		*(Refer Note 1)*	
7.	Permanent Account Number *(Not applicable if filed by Income-tax department or filed by Government Deductors)*			
8.	Tax Deduction and Collection Number *(For deductors) (Not Applicable for Income-tax Department)*			
9.	Address		*(Refer Note 2)*	
10.	Contact details			
	(i)	Phone No. with STD code	STD code	Number
			(dropdown)	
			(Repeat if required)	
	(ii)	Mobile Number	Country Code	Number
			(dropdown)	
			(Repeat if required)	
	(iii)	Email ID		
			(Repeat if required)	
Part C: Appeal / Cross-objection Details				
11.	Appeal number allotted by Tribunal to which the cross-			

	objection relates		
12.	Relevant Tax Year or Block Period in connection with which memorandum of cross-objection is preferred *(Select one)*		*(i) Tax Year* *(ii) Block Period* *(Refer Note 3)*
13.	Details of Tax Year or Block Period as per reply to row 12		*(Dropdown)*
14.	Total income declared by the assessee for the Tax year or Block Period referred to in row 13		
15.	Details of the order appealed against		
	(i)	Section and sub-section of the Act	
	(ii)	Date of Order	*dd/mm/yyyy*
	(iii)	Whether appeal relates to assessment or penalty *(Select one)*	*(i) Yes* *(ii) No*
	(iv)	If reply to row 14(iii) is yes, provide date of service of notice of demand	*dd/mm/yyyy*
	(v)	If reply to row 14(iii) is no, provide date of service of order	*dd/mm/yyyy*
	(vi)	Due date for filing of appeal*	dd/mm/yyyy
16.	Income-tax Authority passing the order appealed against		
17.	The State and District in which the jurisdictional Assessing Officer is located		*(dropdown)*
18.	Date of receipt of notice of appeal filed by the appellant to the Tribunal		*dd/mm/yyyy*
	Part D: Amount disputed in cross-objection		
19.	Section and sub-section of the Act under which the original order is passed		
20.	If cross-objection relates to original order under section 294 of Income-tax Act, 1961, then provide the following details:		
	(i)	Amount of undisclosed income filed in Income Tax Return for Block assessment	
	(ii)	Amount of undisclosed income assessed	
	(iii)	Total addition of undisclosed income by the Assessing Officer [(ii)-(i)]	
	(iv)	Amount of disputed undisclosed income	
	(v)	Amount of disputed demand	
21.	If cross-objection relates to assessment other than block assessment, then provide the following details:		
	(i)	Amount of Income Assessed	
	(ii)	Total addition to Income	
	(iii)	In case of Loss, total disallowance of Loss in assessment	
	(iv)	Amount of Addition/ Disallowance of Loss disputed in appeal	
	(v)	Amount of disputed demand – (Enter Nil in case of Loss)	
22.	If cross-objection relates to any penalty:		
	(i)	Total amount of penalty imposed as per order	
	(ii)	Amount of penalty disputed in cross-objection	
23.	If cross-objection relates to TDS/TCS Assessment		
	(i)	Amount of default Assessed	
	(ii)	Amount of default in Dispute	

24.	If cross-objection relates to any other matter:			
	(i)	Amount disputed in cross-objection		
Part D: Grounds of cross-objection				
25.	Grounds of cross-objection			Tax effect relating to each ground of cross-objection *(see note below)*
	(A)	(i)	Ground 1	
		(ii)	Tax effect	
	(B)	(repeat as required)		
	Total tax effect (refer note 11*)*			
Part E: Cross-objection filing details				
26.	Whether there is any delay in filing of cross-objection *(Select one)*			*(i) Yes* *(ii) No*
27.	If reply to row 26 is 'Yes', provide the grounds for condonation of delay			*(upload)*

Signed

(Authorized representative, if any)

Name:

Designation:

Signed

(Appellant)

Name:

Designation:

Form of verification

I_____, PAN_____, do hereby declare that what is stated above is true to the best of my information and belief. I further declare that I am making the declaration in my capacity as ……. and that I am competent to make this declaration and verify it. Verified today the _____ day of _____20____.

Place:

Date:

Signature

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Provide tax year in connection with which the memorandum of cross-objection is preferred or block period for orders passed u/s 294 or 298 of Income-tax Act, 2025.
4. Some of the Information in the form would be pre-filled to the extent possible.
5. The memorandum of cross-objections must be in triplicate.
6. The memorandum of cross-objections shall be written in English or, if the memorandum is filed in a Bench located in any State notified by the President of the Appellate Tribunal for the purposes of rule 5A of the Income-tax (Appellate Tribunal) Rules, 1963, then, at the option of the respondent, in Hindi, and shall set forth, concisely and under distinct heads, the cross-objections without any argument or narrative and such objections should be numbered consecutively.
7. The number and year of memorandum of cross-objections shall be filled in by the office of

the Appellate Tribunal.

8. The Appeal number and year of appeal as allotted by the office of the Tribunal and appearing in the notice of appeal received by the respondent shall be filled in by the respondent.
9. In column seeking Respondent's and Appellant's information, the relevant data, as applicable, shall be filled in properly.
10. For instance, in case the department is Appellant or Respondent, as the case may be, the designation of the officer filing the cross-objections and details pertaining to his office may be filled, if available.
11. The 'Tax effect' for the purpose of filling this Form shall be taken as the difference between the tax on the total income assessed and the tax that would have been chargeable had such total income been reduced by the amount of income in respect of the issues against which cross-objection is intended to be filed (i.e. disputed issues) including applicable surcharge and cess:

    For the purposes of note 11,

    (i) the tax shall not include any interest thereon, except where chargeability of interest itself is in dispute and in case the chargeability of interest is the issue under dispute, the amount of interest shall be the tax effect:

    (ii) in cases where returned loss is reduced or assessed as income, the tax effect shall include notional tax on disputed issues:

    (iii) in case of penalty orders, the tax effect shall be the quantum of penalty deleted or reduced in the order to be cross-objected against:

    (iv) that while determining 'total tax effect', the tax effect on grounds, which forms part of the common grounds of cross-objection, such as where reopening of the case itself is under challenge, shall not be considered separately:

12. If the space provided is found insufficient, separate enclosures may be used for the purpose.
13. All the amounts are to be provided in ₹, unless otherwise specified.

FORM NO. 117

Declaration under section 375(1) of the Act to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court

<table>
<tr><td colspan="6">Part A: Personal Information of Assessee</td></tr>
<tr><td>1.</td><td colspan="3">Name</td><td colspan="2">(Refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="3">Permanent Account Number</td><td colspan="2"></td></tr>
<tr><td>3.</td><td colspan="3">Address</td><td colspan="2">(Refer Note 2)</td></tr>
<tr><td rowspan="7">4.</td><td colspan="5">Contact Details</td></tr>
<tr><td rowspan="3">(i)</td><td rowspan="3">Landline No. with STD code</td><td>STD code</td><td>Number</td></tr>
<tr><td>(Dropdown)</td><td></td></tr>
<tr><td colspan="2">(Repeat if required)</td></tr>
<tr><td rowspan="3">(ii)</td><td rowspan="3">Mobile Number</td><td>Country Code</td><td>Number</td></tr>
<tr><td>(Dropdown)</td><td></td></tr>
<tr><td colspan="2">(Repeat if required)</td></tr>
<tr><td rowspan="2">(iii)</td><td rowspan="2">Email ID</td><td></td><td></td></tr>
<tr><td>(Repeat if required)</td><td></td></tr>
<tr><td colspan="6">Part B: Details of the relevant case before the Assessing Officer or Appellate Authority</td></tr>
<tr><td>5.</td><td colspan="3">Authority before which it is pending</td><td colspan="2">(Dropdown)</td></tr>
<tr><td>6.</td><td colspan="3">Tax Year</td><td colspan="2"></td></tr>
<tr><td>7.</td><td colspan="3">Question(s) of laws</td><td colspan="2">(Upload)</td></tr>
<tr><td colspan="6">Part C: Details of pendency of other case at High Court/Supreme Court</td></tr>
<tr><td>8.</td><td colspan="3">Questions of Law are pending before</td><td colspan="2">(Dropdown)</td></tr>
<tr><td>9.</td><td colspan="3">Tax Year of the pending case</td><td colspan="2"></td></tr>
<tr><td>10.</td><td colspan="3">Question(s) of laws</td><td colspan="2">(Refer Note 3)</td></tr>
<tr><td colspan="6">Part D: Declaration that pending question(s) of law in relevant case are identical to other case</td></tr>
<tr><td>11.</td><td colspan="5">I do hereby declare that the question(s) of law arising in the ‘relevant case’ as referred in Part-B is identical to the question(s) of law in other case as referred in Part-C. Further, if authority*** _____ agrees to apply the final decision on question(s) of law in the other case as referred to in Part-C to the relevant case as referred to in Part-B above, I _____, the assessee, PAN _____ shall not raise the question(s) of law of my relevant case referred in Part-B in appeal before any appellate authority or in a subsequent appeal before a higher forum.

_____

(Signature of Declarant)

Name: …….

Designation (if applicable):……..</td></tr>
<tr><td colspan="6">Form of verification</td></tr>
</table>

I,_____PAN_____, do hereby declare that to the best of my knowledge and belief, what is stated above is correct, complete and is truly stated.

I further declare that I am making the declaration in my capacity as _____ and that I am competent to make this declaration and verify it. Verified today the _____ day of _____20____.

Place……

Date…….

……..

(Signature of Declarant)

Name:…….

Designation (if applicable):……..

Note:

1. The first, middle and last name of the declarant shall be provided in full without any abbreviations.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code of the declarant.
3. With respect to row 10, the following details shall be provided as annexures, namely:

Annexure	**Particulars**
A-1	Copy of the statement of the case, and
A-2	the question(s) of law referred to the High Court/Supreme Court,
A-3	Copy of the judgement of the High Court and
A-4	the grounds of appeal to the Supreme Court

Either Annexure A-1**,** A-2 or A-3, A-4 shall be provided as attachment.

4. Some of the Information in the form would be pre-filled to the extent possible.
5. For the purposes of this rule and Form No.117 the words “relevant case” and “other case” shall have the same meaning as assigned to them in section 375 of the Act.
6. *** Mention the designation of the authority.

Notes for the Systems:

(A) For point No.5, Drop-downs shall be provided containing the following options:

(i) Assessing Officer

(ii) Joint Commissioner (Appeals)

(iii) Commissioner (Appeals)

(iv) Income-tax Appellate Tribunal

(B) For point No. 8, Drop-downs shall be provided containing the following options:

(i) the High Court on a reference under section 256 or on an appeal under section 260A of the Income-tax Act, 1961; or

(ii) the Supreme Court on a reference under section 257 or on an appeal under section 261 of the Income-tax Act, 1961; or

(iii) the High Court on an appeal made under section 365 of the Act; or

(iv) the Supreme Court on appeal made under section 367 of the Act; or in a Special Leave Petition under article 136 of the Constitution, against the order of the Appellate Tribunal or the jurisdictional High Court.

FORM NO. 118

In the High Court of _____ or
Income-tax Appellate Tribunal _____
(*strike out whichever is inapplicable*)

Part A: Appellant's Personal Information					
1.	Designation of the Appellant			*(Refer Note 1)*	
2.	Address			*(Refer Note2)*	
3.	Contact details				
	(i)	Mobile Number		Country Code	Number
				(dropdown)	
				(Repeat, if required)	
	(ii)	Email ID			
				(Repeat, if required)	
Part B: Respondent's Personal Information					
4.	Name			*(Refer Note 1)*	
5.	Permanent Account Number (if available)				
6.	Tax Deduction and Collection Account Number (if available)				
7.	Address			*(Refer Note 2)*	
8.	Contact details				
	(i)	Mobile Number		Country Code	Number
				(dropdown)	
				(Repeat, if required)	
	(ii)	Email ID (if available)			
				(Repeat, if required)	
Part C: Case Details					
9.	Tax year in connection with which the appeal is preferred				
10.	Total income declared by the assessee for the Tax year referred to in row 9				
11.	Details of the order against which appeal is deferred				
	(i)	Section and sub-section under which order is passed			
	(ii)	Date of Order		*dd/mm/yyyy*	
	(iii)	Date of service of Order / Notice of Demand		*dd/mm/yyyy*	
12.	Income-tax authority or the Appellate Tribunal passing the order against which appeal is deferred				
13.	The State and District in which the jurisdictional Assessing Officer is located				
14.	Section and sub-section under which the original order is passed				
15.	Due date for filing of application as per section 376(3) of the Act			*dd/mm/yyyy*	
Part D: Question of Law in relevant case for which appeal is deferred					
16.	(a)	(i)	Questions of Law in the relevant case		
		(ii)	Section and sub-section of the Act of the relevant case		
		(iii)	Tax effect		

		(Repeat, if required)		
	(b)	Total tax effect		
Part E: Details of other case/cases on the basis of which appeal is deferred				
17.	(a)	(i)	Name of the assesse	*(Refer Note 1)*
		(ii)	Permanent Account Number (if available)	
		(iii)	Tax Deduction and Collection Account Number (if available)	
		(iv)	Court before which the appeal in the other case is pending	*(Dropdown)*
		(v)	Question of law in the other case on the basis of which appeal in the relevant case is deferred	
		(vi)	Case No. of the other case	
	(b)	(Repeat as required)		

Part F: Declaration

It is hereby certified that—

(a) the question(s) of law mentioned in row 16, arising in the relevant case of the assessee for the tax year _____ is/are identical with a question of law arising in:—

i. his case for the tax year _____

ii. the case of _____for the tax year _____,

(b) the question(s) of law in other case is/are pending before the jurisdictional High Court under section 365 of the Act or the Supreme Court in an appeal under section 367 of the Act or the Supreme Court in a Special Leave Petition under article 136 of the Constitution against the order of the Appellate Tribunal/ jurisdictional High Court as mentioned in row 17 above;

(c) the appeal on the question(s) of law mentioned in row 16 shall be filed in accordance with the provisions of section 376(5) and 376(6) of the Act.

Signature: _____

Name: _____

Designation: _____

Verification

I, _____, do hereby declare that what is stated above is true to the best of my information and belief. I further declare that I am making the declaration in my capacity as _____ and that I am competent to make this declaration and verify it. Verified today the _____ day of _____ 20_____.

Place:_____

Date:_____

Signature:_____

Name:_____

Designation:_____

:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Some of the Information in the form would be pre-filled to the extent possible.
4. If the space provided is found insufficient, separate enclosures may be used for the purpose
5. For the purposes of this rule and form No. 118, the words “relevant case” and “other case” shall have the same meaning as assigned to them in section 376 of the Act.
6. All the amounts are to be provided in ₹, unless otherwise specified.

FORM NO. 119

Application to the Dispute Resolution Committee under section 379 of the Act

Part-A: Personal Information				
1.	Name		*(Refer Note 1)*	
2.	Address		*(Refer Note 2)*	
3.	Permanent Account Number (PAN)			
4.	Tax Deduction and Collection Account Number (if any)			
5.	Contact Details			
	Mobile Number		Country Code	Number
	Email ID			
Part B: Order against which application is filed				
6.	Tax year in connection with which the application is preferred			
7.	Details of specified order against which application is filed			
	(i)	Section and sub-section of the Act		
	(ii)	Date of Order	*dd/mm/yyyy*	
	(iii)	Date of service of Order / Notice of Demand	*dd/mm/yyyy*	
8.	Income-tax Authority passing the specified order			
Part C: Application Details				
9.	(i)	Amount of Income Assessed		
	(ii)	Total Addition to Income		
	(iii)	In case of Loss, total disallowance of Loss in assessment		
	(iv)	Amount of Addition/ Disallowance of Loss disputed in application		
	(v)	Amount of Disputed Demand (Enter Nil in case of Loss)		
Part D: Pending Application				
10.	(i)	Whether an application in relation to any other tax year is pending in the case of the assessee with any Dispute Resolution Committee ***(Select One)***	*(i) Yes* *(ii) No*	
	If reply to row 10(i) is yes, then provide following			
	(ii)	Dispute Resolution Committee, with whom the application is pending		
	(iii)	Application Number		
	(iv)	Date of filing of Application	*dd/mm/yyyy*	
	(v)	Tax year in connection with which the application has been preferred		
	(vi)	Income-tax Authority passing the specified order		
	(vii)	Section and sub-section of the Act, under which the specified order has been passed		
	(viii)	Date of such Order	*dd/mm/yyyy*	
Part E: Details of Taxes paid				
11.	(i)	Where a return has been filed by the assessee for	*(i) Yes*	

		the tax year in connection with which the application is filed, whether tax due on income returned has been paid in full ***(Select One)***	*(ii) No* *(iii) Not Applicable*
	If reply to row 11(i) is Yes, then enter details of Return of Income (RoI) and taxes paid		
	(ii)	Acknowledgement number	
	(iii)	Date of filing of RoI	*dd/mm/yyyy*
	(iv)	Total Income as per RoI	
	(v)	Total tax due as per RoI	
	(vi)	Total tax paid	
Part F: Statement of facts, Grounds of application and additional evidence			
12.	Statement of Facts		
	(i)	Facts of the Case	*(Refer Note 3)*
	(ii)	List of documentary evidence relied upon	
13.	(i)	Whether any documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority has been filed ***(Select One)***	*(i) Yes* *(ii) No*
	(ii)	If reply to row 13(i) is Yes, furnish the list of such documentary evidence	*(Refer Note 3)*
14.	Grounds of Application consisting of each ground		*(Refer Note 3)*
Part G: Application filing details			
15.	Details of application Fees Paid		

BSR Code	Date of payment	Sl. No. of Challan	Amount

Form of verification

I, _____ [*name in full and in block letters*] *son/daughter/spouse of _____ having PAN_____ of _____ [*name of the entity*], do hereby declare that what is stated above is true to the best of my information and belief. It is also certified that no additional evidence other than the evidence stated in row 13(ii) above has been filed. I further declare that I am making the declaration in my capacity as _____[*designation*] and that I am competent to make this declaration and verify it.

Place:
Date:

_____
(**Signature)**

Name: _____
Designation: _____

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane,

Area/locality, Town/City/District, State, PIN/ZIP Code.

3. With respect to Sl. No. 12, 13, 14 following details shall be provided as annexures, namely:

Annexure	Particulars
A-1	Facts of the Case in row 12(i)
A-2	List of documentary evidence relied upon in row 12(ii)
A-3	List of documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority in row 13.
A-4	Grounds of Application consisting each ground in row 14.

4. Amount to be filled in ₹ unless otherwise provided.
5. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 120

Form of application for obtaining an advance ruling section 383(1) of the Act

Part A: Basic Information				
1.	Name		*(Refer Note 1)*	
2.	Permanent Account Number (PAN), if any		*(Refer Note 2)*	
3.	Status		*(Refer Note 3)*	
4.	If reply to row 3 is Individual and no Permanent Account Number is provided in row 2, then provide following:			
	(i)	Gender		
	(ii)	Name of Father/Husband*	*(Refer Note 1)*	
	(iii)	Date of Birth	*dd/mm/yyyy*	
5.	Address		*(Refer Note 4)*	
6.	Contact Details			
	Mobile Number		Country Code	Number
	Email ID			
7.	Country of Residence/Citizenship			
8.	Date of Incorporation		*dd/mm/yyyy*	
9.	Details of Authorized Representative in India:			
	(i)	Name	*(Refer Note 1)*	
	(ii)	Address	*(Refer Note 4)*	
10.	If no Permanent Account Number is provided in row 2, then provide the details of Jurisdictional Assessing Officer.			
11.	(i)	Business of the applicant as per Memorandum of Association/ Partnership Deed/ Trust Deed etc.		
	(ii)	Attach copy of Memorandum of Association/ Partnership Deed/ Trust Deed etc. referred in row 11(i).	*(Upload)*	
Part B: Purpose of application				
12.	Residential Status ***(Select One)***		(i) Resident (ii) Non- Resident	
13.	DTAA involved (wherever applicable)			
14.	(i)	If the answer to row 12 is Non-Resident, then provide basis of claim for being a non-resident		*(Free Text up to 200 words)*
	(ii)	Attach proof of being non-resident as mentioned in row 14(i)		(Upload)
15.	Determination of advance ruling in relation to ***(Select One)***			*(Refer Note 5)*
16.	(i)	Question(s) relating to the transaction on which the advance ruling is required		*(Upload)*
	(ii)	Brief Summary of question(s) asked		*(Free Text upto 200 words)*
	(iii)	Relevant Sections of the Act		*(Free Text upto 200 words)*
Part C: Specific Details & Annexures/Documents				
17.	Statement of the relevant facts having a bearing on the question(s) referred to in row 16.			*(Upload)* *(Refer Note 6)*
18.	Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the question(s) referred in row 16.			*(Upload)* *(Refer Note 6)*
19.	Details of Relevant Agreements			
	(a)	Description of Relevant Agreement, if any		

	(b)	Copy of Relevant Agreement		*(Upload)*	
	(c)	Period Covered by the Agreement(s) (if any)		*Year (From)*	*Year (To)*
	(Repeat as required)				
20.	Fee payment details along with proof of payment				
	(A)	*(i)*	Amount of Fee paid		
		(ii)	Bank Details		
		(iii)	Date of Challan		
		(iv)	Challan No.		
	(B)	***(Repeat as required)***			
21.	(a)	Total No. of Non-Resident Parties involved including the Applicant			
	(b)	Group Structure Details of Non-Resident Applicant and Non-Resident parties involved		*(Upload)* *(Refer Note 7)*	
	(c)	(i)	Name of Non-Resident applicant/party involved	*(Refer Note 1)*	
		(ii)	PAN, if any		
		(iii)	Status	*(Refer Note 3)*	
		(iv)	Taxpayer Identification Number (TIN)		
		(v)	Address	*(Refer Note 4)*	
		(vi)	Country of Residence		
		(vii)	Shareholding Details (Percentage wise)		
	(d)	(i)	Name of Immediate Parent Company/Holding Entity		
		(ii)	(repeat (ii) to (vii) as above)		
	(e)	(i)	Name of Ultimate Parent Company/ Holding Entity		
		(ii)	Repeat (ii) to (vii) of row 21(c), as above		
	(f)	(i)	Name of Beneficial Owner(s) of the Ultimate Parent Company/ Holding Entity	*(Refer Note 8)*	
		(ii)	Repeat (ii) to (vii) of row 21(c), as above		
	(Repeat, if required)				
22.	Amount of Transaction along with Tax Year(s)				
	(A)	(i)	Tax Year(s)		
		(ii)	Amount of Transaction		
	(B)	***(Repeat as required)***			
23.	(A)	Same/ Similar Issues decided by any Income Tax Authority/ Tribunal/ Court in the case of the applicant. ***(Select One)***		*(i) Yes* *(ii) No*	
	If the answer to row 23(A) is Yes, then provide the following:				
	(B)	(i)	Issue	*Free Text upto 200 words*	
		(ii)	Tax Year		
		(iii)	Income Tax Authority/ Tribunal/ Court		
		(iv)	Summary/ Conclusion thereof	*Free Text upto 200 words*	
	(C)	***(Repeat if required)***			
24.	(A)	Whether Proceedings (if any) pertaining to the Applicant or any other entity of Applicant's Group Pending Before the BAR on same or similar transaction(s) ***(Select One)***		*(i) Yes* *(ii) No*	
	If reply to row 24(A) is yes, then provide the following details:				
	(B)	(a)	Entity Name		

		(b)	Address		*(Refer Note 4)*
		(c)	Permanent Account Number		
		(d)	Application Details in BAR		
			(i)	BAR ***(Select One)***	*(i)BAR I* *(ii)BAR II* *(iii)BAR III*
			(ii)	Application Number	
			(iii)	Date of Filing	*dd/mm/yyyy*
			(iv)	Date of admission	*dd/mm/yyyy*
			(v)	Current status	*Free text upto 200 words*
			(vi)	Brief Summary of issue(s) and question(s) asked	*Free text upto 200 words*
		(Repeat as required)			
25.	Do you agree to the publication of the ruling/order in an anonymized form? ***(Select One)***				*(i) Yes* *(ii) No*
26.	If reply to row 15 is an arrangement, as referred to in Chapter XI, then provide details of Specified Impermissible Arrangement (GAAR) for Application				
	(A)	Details of the arrangement to be undertaken by the applicant on which a determination or decision of the Board is required			
		(i)	Brief description of the arrangement		
		(ii)	Purpose or purposes of the arrangement		
		(iii)	Details of the other parties to the arrangement in the following format:		
			(a)	Name of the other party (ies) to the arrangement	
			(b)	Whether resident in India ***(Select One)***	*(i)Yes* *(ii) No*
			(c)	Permanent Account Number	
			(d)	Role of such party in arrangement	*Free text upto 200 words*
			(e)	Relationship with other party(ies) to the arrangement	*Free text upto 200 words*
			(f)	Tax benefit arising to the other party(ies), if any	*Free text upto 200 words*
			(Repeat (a) to (f), if required)		
	(B)	The tax benefit which is likely to arise out of arrangement, if undertaken			*Free text upto 200 words*
	(C)	Tax year, or years during which the tax benefit as indicated as above is likely to arise (give year wise break-up)			*(Upload)*
27.	If reply to row 15 is relating to computation of total income of a notified resident applicant which is pending before any income-tax authority or the Appellate Tribunal, then provide details relating to appeal				
	(A)	Details of Assessment			
		(i)	Tax Year		
		(ii)	Date of Assessment Order		*dd/mm/yyyy*
		(iii)	Section under which the original order was Passed		
		(iv)	Assessing Officer		
		(v)	Whether Assessment Order/ Current status of Proceedings is enclosed in row 17 or 18. ***(Select One)***		*(i) Yes* *(ii) No*
		(Repeat as required)			
	(B)	Details of Appeal			

		(i)	Appeal No.	
		(ii)	Date of Appeal before the CIT(A) or the Tribunal	*dd/mm/yyyy*
		(iii)	Whether Grounds of Appeal and Current Status of Appeal/ Relevant Appellate Order(s) are enclosed in row 17 or 18. ***(Select One)***	*(i) Yes* *(ii) No*
		(Repeat as required)		

Place:
Date:

_____
(**Signature**)

Name: _____
Designation: _____

Verification

*I, _____ [name in full and in block letters] *son/daughter/spouse of _____ having PAN_____ of _____ [name of the entity] do hereby solemnly declare that to the best of my knowledge and belief what is stated above and, in the annexure, (s), including the documents accompanying such annexure(s), is correct and complete. I further declare that I am making this application in my capacity as_____(Designation) and that I am competent to make this application and verify it.*

I also declare that the question(s) on which the advance ruling is sought is/are not pending/pending* in my case before any income-tax authority, the Appellate Tribunal or any court.*

Verified today, the.....day of.....

***Delete whichever is not applicable.**

Place:
Date:

_____
(**Signature**)

Name: _____
Designation: _____

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.

2. This field is mandatory only for resident individuals.

3. Fill status as:
   (i) Individual
   (ii) Hindu undivided family
   (iii) Company
   (iv) Firm
   (v) Association of persons, whether incorporated or not
   (vi) Body of individuals, whether incorporated or not
   (vii) Local Authority
   (viii) Artificial Juridical Person
   (ix) Government
   (x) Trust
   (xi) Limited Liability Partnership

4. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.

5. Select any of the following:
   (i) a transaction which has been undertaken or is proposed to be undertaken by a non-resident applicant;

   (ii) the tax liability of a non-resident arising out of a transaction which has been undertaken or is proposed to be undertaken by a resident applicant with such non-resident;

   (iii) the tax liability of a resident applicant, arising out of a transaction which has been undertaken or is proposed to be undertaken by such applicant with a resident and such determination shall include the determination of any question of law or of fact specified in the application;

   (iv) an issue relating to computation of total income of a notified resident applicant which is pending before any income-tax authority or the Appellate Tribunal and such determination or decision shall include the determination or decision of any question of law or of fact relating to such computation of total income specified in the application;

   (v) an arrangement, which is proposed to be undertaken by any person being a resident or a non-resident and whether it is an impermissible avoidance arrangement as referred to in Chapter XI or not.

6. The applicant shall, along with the attachment, provide an index of the documents uploaded with the description and corresponding page numbers. The documents may include assessment orders, Grounds of Appeal, Current Status of Appeal, Appellate Orders and other relevant documents as applicable.

7. The group structure in a tree format shall be uploaded in case of non-resident applicant and any other non-resident parties involved. This field is not applicable in case of a resident applicant covered under notification no 73/2014 dated 28.11.2014 and in cases of resident notified public sector undertaking covered under the notification no 11456/2000 dated 03.08.2000.

8. For beneficial ownership, please refer to :-
   (i) Companies (Significant Beneficial Owners) Rules, 2018, Rule 2(h) for a company.
   (ii) Rule 9(3)(e) of Prevention of Money Laundering (Maintenance of Record) Rules, 2005 as amended in 2023 for trusts.
   (iii) Rule 9(3)(b) of Prevention of Money Laundering Rules (Maintenance of Record), 2005 as amended in 2023 for partnerships/ LLPs etc.
   (iv) Rule 9(3)(c) of Prevention of Money Laundering Rules (Maintenance of Record), 2005 as amended in 2023 for BOI/AOP.

9. Where this Form is furnished by any person specified in Column B of the Table under Section 265 of

the Act, this Form shall be verified and signed by the person specified against the corresponding entry in Column C of the said Table.

10. Amount to be filled in ₹ unless otherwise provided.

11. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 121

Declaration under section 393(6) for receipt of certain incomes without deduction of tax

PART A

[To be Filled by the person for receipt of certain incomes without deduction of tax]

<table>
<tr><td colspan="6">Details of the declarant</td></tr>
<tr><td>1.</td><td colspan="3">Name</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="3">Address</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="3">Permanent Account Number</td><td colspan="2"></td></tr>
<tr><td>4.</td><td colspan="3">Status</td><td colspan="2">(refer Note 3)</td></tr>
<tr><td>5.</td><td colspan="3">Residential status</td><td colspan="2">(refer Note 4)</td></tr>
<tr><td>5(a).</td><td colspan="3">If resident individual, whether age is 60 years or more</td><td colspan="2">Yes/no</td></tr>
<tr><td>6.</td><td colspan="3">Email id</td><td colspan="2"></td></tr>
<tr><td>7.</td><td colspan="3">Contact number</td><td>Country Code</td><td>Number</td></tr>
<tr><td>8.</td><td colspan="3">Tax Year (for which declaration is made)</td><td colspan="2"></td></tr>
<tr><td colspan="6">Details of income</td></tr>
<tr><td>9.</td><td colspan="3">Nature of income</td><td colspan="2">(refer Note 5)</td></tr>
<tr><td>10.</td><td colspan="3">Estimated income for which declaration is made</td><td colspan="2"></td></tr>
<tr><td>11.</td><td colspan="3">Details of Form No. 121 other than this form filed during the tax year, if any</td><td colspan="2">Yes/No</td></tr>
<tr><td>11(a).</td><td colspan="3">Total number of Form No. 121 filed earlier</td><td colspan="2"></td></tr>
<tr><td>11(b).</td><td colspan="3">Aggregate amount of income for which Form No. 121 were filed</td><td colspan="2"></td></tr>
<tr><td>12.</td><td colspan="3">Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]</td><td colspan="2"></td></tr>
<tr><td>13.</td><td colspan="3">Estimated total income of the tax year including the income mentioned in column 12</td><td colspan="2"></td></tr>
<tr><td rowspan="4">14.</td><td colspan="3">Details of last of the ITR filed for previous two tax years</td><td colspan="2"></td></tr>
<tr><td>Sl. No.</td><td>Tax Year</td><td>Acknowledgment Number</td><td>Return Income</td><td></td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td></td><td></td><td></td><td></td></tr>
</table>

DECLARATION

I. ..... having Permanent Account Number …… do hereby declare that

(i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

(ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99 of the Act.

(iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year… will be nil.

(iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year….. (*not to be applicable in case of resident individual of age of sixty years or more*)

(v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place: ……

Date: ……

Signature of the Declarant

Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

	Details of the person responsible for paying income		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
Details of the declarant and the declarations received			
8.	Name of the declarant	*(refer Note 1)*	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	*(dd/mm/yyyy)*	
12.	Address	*(refer Note 2)*	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	*(as per column 10 of Part A)*	
16.	Estimated total income of the tax year of the declarant	*(as per column 13 of Part A)*	
17.	Aggregate amount of income for which declaration is made during the tax year	*(as per column 12 of Part A)*	
18.	Date on which declaration is received	*(dd/mm/yyyy)*	

DECLARATION

I ……. having Permanent Account Number …… hereby certify that the information pertaining to the declarant(s) above has been duly furnished as received in Part-A from the declarant(s) and is accurately reported to the best of my knowledge and belief.

Place: ……

Signature of the person responsible for paying the income

Date: …… Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
   (a) payment of accumulated balance due to an employee participating in recognized provident fund
   (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
   (c) rent from a specified person
   (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
   (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
   (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
   (g) dividend (including dividend on preference shares) declared by domestic company

   Refer Section 393(6) for more details.
6. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section *482* of the Act.
7. Some of the information in the form would be pre-filled to the extent possible.
8. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 122

Form for furnishing details of income under section 392(4)(a) of the Act

Sl. No.	Part A: Particulars of the employee	
1.	Name	*(refer Note 1)*
2.	Address	*(refer Note 2)*
3.	Permanent Account Number	
4.	Residential Status	*(refer Note 3)*
5.	Tax Year	

PART B

Particulars of Income under head "Salaries" due or received from any other employer(s) for the purpose of section 392(4)(a)(i)

Sl. No.	Name of other employer (s)	Permanent Account Number of other employer (s)	Tax Collection and Account Number of other employer(s)	Period of employment	Particulars of salary as defined in section 16, 17 and 18 of the Act, paid or due to be paid to the employee during the year			Total of columns 6, 7 and 8	Amount deducted in respect of life insurance premium, provident fund contribution, etc., to which section 123 applies (give details)	Total amount of tax deducted during the year [enclose certificate issued under section 395(4)]
					Total amount of salary excluding amounts required to be shown in columns 7 and 8	Total amount of house rent allowance, conveyance allowance and other allowances to the extent chargeable to tax [See Schedule III (Table S. No. 11) read with Rule 279 and Schedule III (Table: Sl. No. 12) and Schedule III (Table: Sl. No. 13)]	Value of perquisites and amount of accretion to employee's provident fund account (give details in the Annexure)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Signature of the employee

……

PART C

Details of particulars for the purpose of section 392(4)(a)(iii), (iv) and (v)

<table>
<tr><td>Sl. No.</td><td>Particulars</td></tr>
<tr><td>1.</td><td>Loss under the head “Income from house property”
<table>
<tr><td>Amount of loss</td><td>Details</td></tr>
<tr><td>(a)</td><td>(b)</td></tr>
<tr><td></td><td></td></tr>
</table></td></tr>
<tr><td>2.</td><td>Details of any other income chargeable to tax under any other head of income, (not being a loss except “loss under house property” reported in Table no. 1 above) –
<table>
<tr><td>Income chargeable to tax under head</td><td>Nature of Income</td><td>Amount of income received/ credited</td><td>Any other relevant details</td></tr>
<tr><td>(a)</td><td>(b)</td><td>(c)</td><td>(d)</td></tr>
<tr><td></td><td></td><td></td><td></td></tr>
</table></td></tr>
<tr><td>3.</td><td>Details of other Tax Deducted at Source –
<table>
<tr><td>Section under which tax deducted at source</td><td>Name of deductor</td><td>Address of deductor</td><td>Tax Deduction and Collection Account Number of deductor</td><td>Amount of tax deducted</td><td>Amount of income received/ credited</td><td>Whether amount mentioned in column (f) is included in Sl. No. 2 above (Yes/ No)</td><td>Any other relevant details</td></tr>
<tr><td>(a)</td><td>(b)</td><td>(c)</td><td>(d)</td><td>(e)</td><td>(f)</td><td>(g)</td><td>(h)</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table></td></tr>
<tr><td>4.</td><td>Details of Tax Collected at Source –
<table>
<tr><td>Section under which tax collected at source</td><td>Name of collector</td><td>Address of collector</td><td>Tax Deduction and Collection Account Number of collector</td><td>Amount of tax collected</td><td>Any other relevant details</td></tr>
<tr><td>(a)</td><td>(b)</td><td>(c)</td><td>(d)</td><td>(e)</td><td>(f)</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table></td></tr>
</table>

DECLARATION

I, ……, having Permanent Account Number …… do hereby declare that what is stated above is true to the best

of my information and belief.

Place: ……

Date: Signature of the employee

Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill ‘residential status’ as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
4. Amounts to be filled in ₹ unless otherwise provided.

ANNEXURE

[*See* column 8 (PART B) of the Form]

Particulars of value of perquisites and amount of accretion to employee's provident fund account

Value of rent-free accommodation or value of any concession in rent for the accommodation provided by the employer (give basis of computation) <[See rule 15]>						
Where accommodation is unfurnished	Where accommodation is furnished				Rent, if any, paid by the employee	Value of perquisite (column 1 minus column 6 or column 5 minus column 6 as may be applicable)
	Value as if accommodation is unfurnished	Cost of furniture***** OR hire charges, if hired from a third party	Perquisite value of furniture (10% of column 3) OR actual hire charges payable	Total of columns 2 and 4		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

******(including television sets, radio sets, refrigerators, other household appliances and air- conditioning plant or equipment)*

ANNEXURE

(Contd.)

Whether any conveyance facility has been provided by the employer free or at a concessional rate, or where the employee is allowed the use of one or more motor cars owned or hired by the employer, the estimated value of perquisite (give details) [See rule 15]	Remuneration paid by employer for Domestic and/or personal services provided to the employee (give details) [See rule 15]	Value of free or concessional passages on home leave and other travelling to the extent chargeable to tax (give details) [See rule 278 read With Schedule III (Table S. No. 8)]	Estimated value of any other benefit or amenity provided by the employer, free of cost or at concessional rate not included in the preceding columns (give details), e.g., supply of gas, electricity or water for household consumption, free educational facilities, transport for family, etc. [See rule 15]	Employer's contribution to recognised provident fund in excess of 10% of the employee's salary [See Schedule XI – Part A]	Interest credited to the assessee's account in recognised provident fund in excess of the rate fixed by the Central Government [See Schedule XI – Part A]	Total of columns 7 to 13 carried to column 8 of Part B of this Form
(8)	(9)	(10)	(11)	(12)	(13)	(14)

……..

Signature of the employee

FORM NO. 123

Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof

Row No.	**Part A: Details of the employer**		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Tax deduction/collection account number		
5.	Email id		
6.	Contact number	Country Code	*Number*
Details of the employee			
7.	Name	*(refer Note 1)*	
8.	Designation		
9.	Permanent Account Number		
10.	Is the employee a director or a person with substantial interest in the company (Applicable where the employer is a company)	*Yes/No*	
11.	Income under the head "Salaries" of the employee (other than from perquisites)		
12.	Email id		
13.	Contact number	Country Code	*Number*
14.	Tax year		

Part B: Valuation of perquisites				
Row No.	Nature of perquisites (*see rule 15*)	Value of perquisite as per rules	Amount, if any, recovered from the employee	Amount of perquisite chargeable to tax Col. (C) - Col. (D)
A	B	C	D	E
1	Accommodation			
2	Cars/Other automotive			
3	Sweeper, gardener, watchman or personal attendant			
4	Gas, electricity, water			
5	Interest free or concessional loans			
6	Holiday expenses			
7	Free or concessional travel			
8	Free meals			
9	Free education			

10	Gifts, vouchers, etc.			
11	Credit card expenses			
12	Club expenses			
13	Use of movable assets by employees			
14	Transfer of assets to employees			
15	Value of any other Benefit / amenity / service / privilege			
16	Stock options allotted or transferred by employer being an eligible start-up referred to in *section 140 of the Act*			
17	Stock options (non-qualified options) other than ESOP in col 16 above.			
18	Contribution by employer to fund and scheme taxable under *Section 17(1) (h) of the Act*			
19	Annual accretion by way of interest, dividend etc. to the balance at the credit of fund and scheme referred to in *Section 17(1)(i) of the Act*			
20	Other benefits or amenities			
21	Total value of perquisites			
22	Total value of profits in lieu of salary as per *Section 18 of the Act*			
23	Details of tax, —			
	(a) Tax deducted from salary of the employee *section 392(1) of the Act*			
	(b) Tax paid by employer on behalf of the employee under *section 392(2)(a) of the Act*			
	(c) Total tax paid [23(a) + 23(b)]			
	(d) Date of payment into Government treasury			

DECLARATION

I, …….. , having Permanent Account Number …… working as……. (designation) do hereby declare on behalf of …… (name of the employer) that the information given above is based on the books of account, documents and other relevant records or information available with us and the details of value of each such perquisite are in accordance with section 17, profits in lieu of salary in accordance with section 18 of Act and rules framed thereunder and that such information is true and correct.

Place: ……

Date: ……

Signature of the person responsible for deduction of tax

Name:

Designation:

Notes

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 124

Statement showing particulars of claims by an employee for deduction of tax under section *392(5)(b) of the Act*

	Part A: Details of the employee		
1.	Name of the employee	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	*Number*
6.	Tax Year		

Part B: Details of claims and evidence thereof		
	Nature of claim	**Particulars**
1.	**House Rent Allowance:**	
	(i) Name of the landlord	
	(ii) Address	
	(iii) Permanent Account Number (*refer Note 3)*	
	(iv) Aadhaar Number	
	(v) Relationship with the landlord, if any	
	(vi) Rent paid to the landlord	
	(repeat details of Row No. 1 if required)	
2.	**Leave travel concessions or assistance**	
3.	**Deduction of interest on borrowing:**	
	(i) Name of the lender	
	(ii) Address	
	(iii) Permanent Account Number of	
	(a) Financial Institutions (if available) or	
	(b) Employer (if available) or	
	(c) Others	
	(iv) Interest payable/paid to the lender	
	(repeat details of Row No. 3 if required)	
4.	**Deduction under Chapter VIII-A & B**	
	(i) Section 123 and 124 (a) Section 123 A. …….. B. ……..	

	C. …….. (b) Section 124 (c) Section 130 (d) Section 131 (e) Other sections (e.g. *129*, *133*, 137, *153*, etc.) under Chapter *VIII- A & B* (a) Section …. (b) Section …. (c) Section ….	
5.	Other details to be attached as annexure	*(refer Note 4)*

DECLARATION

I, ……..., having Permanent Account Number ……. do hereby certify that the information given above is complete and correct.

Place: Signature of the employee:……

Date: Name: ……

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations.

2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. Permanent Account Number shall be furnished if the aggregate rent paid during the Tax Year exceeds one Lakh rupees.

4. The following details shall be provided as annexures, namely:

Annexure	Particulars
A-1	House rent agreement
A-2	Documents in support of claim of Leave travel concessions or assistance
A-3	Loan agreement
A-4	Documents in support of claim of deduction under Chapter VIII-A and B.

5. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 125

Declaration to be furnished by Specified Senior Citizen under Section 393(1) [Table: Sl. No. 8(iii)]

<table>
<tr><td></td><td colspan="3">Details of the specified senior citizen</td></tr>
<tr><td>1.</td><td colspan="2">Name</td><td>(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="2">Address</td><td>(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="2">Permanent Account Number</td><td></td></tr>
<tr><td>4.</td><td colspan="2">Date of birth</td><td></td></tr>
<tr><td>5.</td><td colspan="2">Tax year</td><td>(refer Note 3)</td></tr>
<tr><td>6.</td><td colspan="2">Email id</td><td></td></tr>
<tr><td>7.</td><td colspan="2">Contact number</td><td>Country Code</td><td>Number</td></tr>
<tr><td>8.</td><td colspan="2">Name of the Specified Bank</td><td></td></tr>
<tr><td>9.</td><td colspan="2">Name of Employer from which pension is drawn</td><td></td></tr>
<tr><td>10.</td><td colspan="2">Pension Payment Order (PPO) Number</td><td></td></tr>
<tr><td rowspan="3">11.</td><td colspan="3">Details of the Accounts maintained with the Bank:</td></tr>
<tr><td>Sl. No.</td><td>Account Number</td><td>Individual Account / Joint Account</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td>12.</td><td colspan="2">Whether opting for new tax regime under section 202 of the Act</td><td>(Yes/No)
(refer Note 4)</td></tr>
</table>

DECLARATION

I, ... having Permanent Account Number ……. do hereby certify that the information given above is complete and correct and that I do not have any income other than the income of the nature of pension and/or interest which is received or receivable only in the account(s) of the specified bank stated above.

Date ……. Signature of person

Place …… Name: ……...

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations.

2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. Tax year means the tax year in respect of whose income, declaration is being made

4. The deduction allowable and rebate allowable shall be in accordance with the new tax regime, if the same is opted.

FORM NO. 126

Application by a person specified in rule 209 for a certificate under section 395(1) of the Act, for receipt of certain sums without deduction of tax

Part A

Particulars of the applicant

1.	Name	*(refer Note 1)*	
2.	Permanent Account Number		
3.	Status	*(refer Note 2)*	
4.	Nature of the entity *(select anyone)*	o Banking company o Insurer o Person other than banking company/insurer	
5.	Principal Officer	Name	*(refer Note 1)*
		Designation	
6.	Address of Indian Branch(es)	*(refer Note 3)*	
7.	Country of Incorporation	*(drop down)*	
8.	Address of Head Office (outside India)	*(refer Note 3)*	
9.	Email id		
10.	Contact Number	Country code	Number

Part B (to be filled where applicant is banking company/insurer)

Declaration and Request

I, …. (name of declarant) having Permanent Account Number ….. being the principal officer of …….. (name of the applicant), hereby declare:

1. That ……. (name of the applicant) is a *banking company/insurer which is not a domestic company and which is operating in India through above branch(es).
2. That the said *company/insurer is entitled to receive interest, not being interest on securities (other than interest payable on securities referred to in section 393(4) [Table: Sl. No. 6]), and other sums not being dividends, chargeable under the provisions of the Income-tax Act, 2025, during the tax year _____.
3. That it fulfils all the following conditions laid down in rule 209 of the Income-tax Rules, 2026:

   (a) …… (name of the applicant) has been regularly assessed to income-tax in India and has furnished the returns of income for last five tax years for which such returns became due on or before the date on which the application under this rule is made.
   (b) …….. (name of the applicant) is not in default or deemed to be in default in respect of any tax (including advance tax and tax payable under section 266), interest, penalty, fine, or any other sum payable under the Act.

(c) interest or other sum is receivable by the branches on their own account and not on behalf of its head office or any branch situated outside India, or any other person;

Therefore, a certificate may be issued authorising ……. (name of the applicant) to receive interest, not being interest on securities (other than interest payable on securities referred to in section 393(4) [Table: Sl. No. 6]) and other sum not being dividends, without deduction of tax under section 393(2) (Table: Sl. No. 17) of the Act, during the tax year _____.

I hereby declare that what is stated in this application is correct.

Place: Signature of the principal officer

Date: Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi)Body of individuals, whether incorporated or not (vii) Local Authority (viii)Artificial Juridical Person (ix) Government (x) Trust
3. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
4. Some of the information in the form would be pre-filled to the extent possible.

Part C (to be filled where applicant is a person other than the banking company/insurer)

Declaration and Request

I, …. (name of declarant) having Permanent Account Number being the principal officer of …….. (name of the applicant), hereby declare:

1. That ….. (name of the applicant) is a non-resident assessee (not being a banking company or an insurer) carrying on business/profession in India through above branch(es).

2. That …. (name of the applicant) is entitled to receive sums (other than dividends and interest) chargeable under the provisions of the Income-tax Act, 2025, during the tax year _____.

3. That ….. (name of the applicant) fulfils the following conditions laid down in rule 209 of the Income-tax Rules, 2026:

   (a) ……. (name of the applicant) has been carrying on business or profession in India continuously for a period of not less than five years immediately preceding the date of the application.

   (b) the value of the fixed assets in India of such business or profession as shown in his books for the tax year which ended immediately before the date of the application or, where the accounts in respect of such tax year have not been made up before the said date, the tax year immediately preceding that year, exceeds fifty lakhs of rupees.

   (c) …… (name of the applicant) has been regularly assessed to income-tax in India and has furnished the returns of income for last five tax years for which such returns became due on or before the date on which the application under this rule is made.

   (d) …….. (name of the applicant) is not in default or deemed to be in default in respect of any tax (including advance tax and tax payable under section 266), interest, penalty, fine, or any other sum payable under the Act.

   (e) interest or other sum is receivable by the branches on their own account and not on behalf of its head office or any branch situated outside India, or any other person;

Therefore, a certificate may kindly be issued authorising ….. (name of the applicant) to receive such sum (other than interest or dividends) without deduction of tax under section 393(2) (Table: Sl. No. 17) of the Income-tax Act, 2025, during the tax year….

I hereby declare that what is stated in this application is true and correct.

Place: Signature of the principal officer

Date: Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

2. Fill 'person' status as (i) Individual (ii)Hindu undivided family (iii) Company (iv) Firm(v) Association of persons, whether incorporated or not (vi)Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust.

3. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

4. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 127

Declaration under section 394(2*)* of the Act to be made by a buyer for obtaining goods without collection of tax

Part A: Particulars of the Buyer			
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Residential Status	*(refer Note 3)*	
5.	Email id		
6.	Contact number	Country Code	Number
7.	Nature of Business/Occupation		
8.	Nature of goods [*referred to in sub-section 1 of Section 394] [Table Sl. No. 1 to 5]*		
9.	Purpose of utilization of goods *(select one)*		
	Manufacturing, processing, production of articles or things	☐	
	Generation of power	☐	
10.	Estimated amount of payment for which declaration is being made for no collection of tax		

Declaration

☐ I ..... (name of the declarant) having Permanent Account Number …… in my capacity as……. (designation) of …… (name of the buyer) do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

☐ I declare that the goods referred to in Column No. 8 shall not be used for trading purposes.

☐ I also declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 2025.

Place: **Signature of the declarant:

Date: Name:

** Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, firm, company, etc.

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
4. Amounts to be filled in ₹ unless otherwise provided.

Part B: Particulars of the seller [For use by the person to whom the declaration is furnished]			
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Tax Deduction and Collection Account Number		
5.	Status	*(refer Note 3)*	
6.	Email id		
7.	Contact number	Country Code	Number
8.	Date on which declaration is furnished	*(dd/mm/yyyy)*	
9.	Date of debit or receipt of the amount payable by the buyer	*(dd/mm/yyyy)*	
10.	Estimated amount of payment for which declaration is being made for no collection of tax	(*as per Sl. No. 10 of Part A)*	

Forwarded to the Chief Commissioner or Commissioner of Income-tax ……

Declaration

☐ I ..... (name of the person responsible for collecting tax) having Permanent Account Number …… in my capacity as……. (designation) of ……. (name of the seller) do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Place: ……

Date: ……

Signature of the person responsible for collecting tax

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. The declaration should be furnished in duplicate.
5. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 482 of the Act.
6. Some of the information in the form would be pre-filled to the extent possible.
7. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 128	Application for issuance of certificate for lower/nil deduction of income-tax and lower collection of income-tax under section 395(1) and 395(3) of the Act

(To be filed electronically by Person seeking certificate for no deduction of tax or deduction or collection of tax at a lower rate)

PART - A

Tax Year	**20_ _ – 20 _ _**

1.	Details of Applicant		
(a)	Name	*(refer Note 1)*	
(b)	Address	*(refer Note 2)*	
(c)	Status	*(refer Note 3)*	
(d)	Permanent Account Number		
(e)	Residential Status	*(refer Note 4)*	
(f)	E-mail id		
(g)	Contact Number	Country Code	Number

PART – B

2. Application filed by: (Radio Button)	o Registered non-profit organization o Specified Entity referred to in section 263(9)(c) o Person carrying on business or profession o Persons other than the above

3.	Details of Request

I do hereby request that a certificate may be issued to: (tick as applicable)

☐ the person responsible for paying income/sum to me with deduction of income-tax at a lower rate or without deduction of income-tax. The details of these are mentioned in Annexure I.

☐ me since I do not have the details of the payer, to receive income/sum with deduction of income-tax at a lower rate. The relevant information is included in Annexure II.

☐ the person responsible for paying income/sum to me for receiving the income/sum with deduction of income-tax at a lower rate or without deduction of income-tax. The details are specified in Annexure-I. [**Applicable for Registered non-profit organization & Specified Entity referred to in section 263(9)(c)]**

☐ to me for receiving the income/sum with deduction of income-tax at a lower rate. The details are specified in Annexure- II. [**Applicable for Registered non-profit organization & Specified Entity referred to in section 263(9)(c)]**

☐ the Seller/Lessor/Licensor to collect income tax at a lower rate at the time of debit of such amount to my account or receipt thereof from me. The specific details are provided in Annexure III.

PART – C

4.	Details of existing tax liabilities (as on date of filing of application)

Sl. No.	Liability under the Act	Tax Year	Amount (Advance tax/ Self-Assessment tax)	Amount payable but not paid, for which notice of demand under section 289 of the Act or under section 156 of the Income-tax Act, 1961,	Amount payable but not paid in capacity of deductor or collector which has become due	Total liability	Remarks, if any

				as the case may be, has been served			
			(A)	(B)	(C)	(A) + (B) + (C)	
1.	Income-tax Act, 2025						
2.	Income-tax Act, 1961						

5.	Particulars of income and other relevant details (for the relevant tax year)				
a)	Estimated total income (Attach computation)				
b)	Tax including interest payable on the Total income [referred to in 5(a)]				
c)	Income claimed to be exempt and not included in the Total income in 5(a). (Attach note giving reason for claiming such exemption)				
d)	Prepaid taxes (as per AIS):	(i) Advance Tax			
		(ii) Tax deducted at source			
		(iii) Tax collected at source			
e)	Details of return of income for four tax years preceding to the tax year:				
	Tax Year	Acknowledgement Number	Date of filing of return of income	Taxable Income	Tax Liability
(i)					
(ii)					
(iii)					
(iv)					

* In case return is not filed for any of the preceding four tax years, attach computation of income for such year.

PART – D

Applicable in case of Registered Non-Profit Organisation or Specified entity referred to in rule 213

	Declaration

I ……. having Permanent Account Number ……. do hereby declare that:

- ☐ the applicant is registered vide certificate/registration number …….
- ☐ the applicant has furnished the returns of income for last four tax years for which such returns became due on or before the date on which the application under sub-rule (1) of **Rule 213** is made.
- ☐ the applicant being a specified entity referred in **Rule 213** is approved for the purpose of exemption from Income-tax.
- ☐ the incomes/sum referred to in this form are not includible in the total income of any other person under sections 96 to 99 of the Act.

Place: …… Signature

Date: ……	Name:

PART – E

Applicable in case of Person other than person mentioned in Part-D

	Declaration

I …… having Permanent Account Number …….. do hereby declare that:

- ☐ the applicant has furnished the returns of income for last four tax years for which such returns became due on or before the date on which the application under sub-rule (1) of **Rule 213** is made.
- ☐ the incomes/sum referred to in this form are not includible in the total income of any other person under sections 96 to 99 of the Act.

Place: …… Signature

Date: …… Name:

PART – F

Verification

I, _____ (full name), having PAN _____ in the capacity of _____ (designation) solemnly declare that the information given above is true to the best of my knowledge and belief and no relevant information has been concealed.

	Signature	
	Date	
	Address	

ANNEXURE - I

[Relevant for tax deduction at source]

Please furnish following particulars in respect of the incomes/sum for which the certificate is sought

Sl. No.	Section under which tax at source is liable for deduction	Table Sl. No. under which tax at source is liable for deduction	TAN/PAN of the Payer	Estimated amount of income/sum to be received during the tax year	Requested Rate of Deduction *(refer Note 5)*
(1)	(2)	(3)	(4)	(5)	(6)

ANNEXURE - II

[Relevant for tax deduction at source]
Please furnish following particulars in respect of the incomes/sum for which the certificate is sought
(Please upload a note justifying the issue of certificate under sub-rule 9 of **Rule 213**)

Sl. No.	Section under which tax at source is liable for deduction	Table Sl. No. under which tax at source is liable for deduction	Estimated amount of income/sum to be received during the tax year	Requested Rate of Deduction *(refer Note 5)*
(1)	(2)	(3)	(4)	(5)

ANNEXURE -III

[Relevant for tax collection at source];
Please furnish following particulars in respect of amount receivable for which the certificate is sought

Sl. No.	Section under which tax at source is liable for collection	Table Sl. No. under which tax at source is liable for collection	TAN of the Seller/ Lessor/ Licensor	Estimated amount to be debited/paid during the tax year	Requested Rate of Collection
(1)	(2)	(3)	(4)	(5)	(6)

Date…… Signature…….

Place…..

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.

5. Fill ‘0’ where requested rate of deduction is Nil.
6. Some of the information in the form would be pre-filled to the extent possible.
7. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 129

Application by a person for a certificate under section 395(2) and 400(3) of the Act for determination of appropriate proportion of sum (other than salary) payable to non-resident, chargeable to tax in case of the recipient.

Part A: Particulars of the payer and payee

	Particulars of the payer		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Tax Deduction and Collection Account Number		
5.	Status	*(refer Note 3)*	
6.	Residential Status	*(refer Note 4)*	
7.	Email id		
8.	Contact Number	Country Code	Number
	Particulars of the payee		
9.	Name	*(refer Note 1)*	
10.	Permanent Account Number (if available)	*(refer Note 5)*	
11.	Tax Identification Number of recipient in the country of Residence	*(refer Note 6)*	
12.	Address in India (if applicable)	*(refer Note 2)*	
13.	Name of country of residence	*(drop down)*	
14.	Address of recipient in country of Residence	*(refer Note 2)*	
15.	Email id		
16.	Contact number	Country Code	Number

Part B: Particulars of transaction

1.	Country to which remittance is to be made	*(drop down)*		
2.	Details of remittances *(select one or more)*			
		Nature of remittance	Amount to be remitted	Proposed date of payment (dd/mm/yyyy)
			In foreign currency / In ₹	
	☐	Royalty		
	☐	Fees for technical services		
	☐	Dividend		
	☐	Interest		
	☐	Business income		
	☐	Capital gains		
	☐	Any other (please specify)		
3.	Tax year for which certificate is requested			
4.	In case the payment is net of taxes, whether tax payable, if any would be grossed up as per section 393(10) of the Act?	*Yes/No*		
5.	Details of previous certificates obtained under section 395(2) for the same transaction	Certificate Number	Date of issuance of certificate	
6.	Tax payable on estimated income of the tax year of the recipient, (if available) ☐			
7.	Details of prepaid taxes for the tax year of the recipient, (if available)	Advance Tax		
		TDS		
		TCS		
8.	Details of existing liabilities of the recipient under the Act & Income tax Act, 1961, (if available)	Tax year	Amount of liability	
9.	Whether Double Taxation Avoidance Agreement ("DTAA") is applicable or not (If yes, fill up Part-D. If no, fill up Part-C)	*Yes/No*		
Part -C Taxability under the provisions of the Act *(if DTAA not applicable)*				
(i)	Is payment chargeable to tax in India as per the provisions of the Act	*Yes/No*		
(ii)	If not taxable, reasons thereof	*(refer Row No. 7 of Part E)*		
(iii)	If yes, please furnish following details:			
	A. If the payment is on account of business income, please indicate:			
	(a) Nature of business			

	(b) Description of the business connection in India	
	(c) Amount of income chargeable to tax	*(refer Row No. 8 of Part E)*
	(d) Relevant section of the Act under which the payment is chargeable to tax	
	(d) Rate at which tax is required to be deducted	
	(e) Tax liability on the chargeable income	

B. If payment is on account of Capital Gains, please indicate:

(a) Nature of asset and its location							
(b) Amount of long-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition	Cost of improvement, if any	LTCG	
(c) Amount of short-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition	Cost of improvement, if any	STCG	
(d) Relevant section of the Act under which the payment is chargeable to tax							
(e) Rate at which tax is required to be deducted							
(f) Tax liability on the chargeable income							

C. In case the payment is on account of Royalty, please indicate:

(a) Nature of Royalty payment *(select one)*	Consideration for— ☐ (i) the transfer of all or any rights (including the granting of a licence) in respect of a patent, invention, model, design, secret formula or process or trade mark or similar property ☐ (ii) the imparting of any information concerning the working of, or the use of, a patent, invention, model, design, secret formula or process or trade mark or similar property ☐ (iii) the use of any patent, invention, model, design, secret formula or process or trade mark or similar property ☐ (iv) the imparting of any information concerning technical, industrial, commercial or scientific knowledge, experience or skill ☐ (v) the use or right to use any industrial, commercial or scientific equipment but not including the amounts referred to in section 61 ☐ (vi) the transfer of all or any rights (including the granting of a

		licence) in respect of any copyright, literary, artistic or scientific work including films or video tapes for use in connection with television or tapes for use in connection with radio broadcasting ☐ (vii) the rendering of any services in connection with the activities referred to in (i) to (vi) above
	(b) Amount of income chargeable to tax	*(refer Row No. 8 of Part E)*
	(c) the relevant section of the Act under which the payment is chargeable to tax	
	(d) Rate at which tax is required to be deducted	
	(e) Tax liability on the chargeable income	
	D. If payment is on account of Fee for Technical Services (FTS), please indicate:	
	(a)Nature of Payment *(select one)*	Consideration for the rendering of any— ☐ managerial services ☐ technical services ☐ consultancy services
	(b) Amount of income chargeable to tax	*(refer Row No. 8 of Part E)*
	(c) Relevant section of the Act under which the payment is chargeable to tax	
	(d) Rate at which tax is required to be deducted	
	(e) Tax liability on the chargeable income	
	E. In case of Interest income	
	(a) Nature of interest income	

	(b) Please indicate	
	(i) Whether conditions of section 393(2)(Table: Sl. No.5) are satisfied?	*Yes/No*
	(ii) Whether conditions of sections 393(2)(Table: Sl. No. 6 & 7) and 393(4) (Table: Sl. No. 13) are satisfied?	*Yes/No*
	(iii) Whether conditions of section 393(2) (Table: Sl. No. 2, 3 & 4) are satisfied?	*Yes/No*
	(iv) Loan Registration Number (LRN) as given by Reserve Bank of India	
	(c) Amount of interest income chargeable to tax	*(refer Row No. 8 of Part E)*
	(d) The relevant section of the Act under which the payment is chargeable to tax	

	(e) Rate at which tax is required to be deducted	
	(f) Tax liability on the chargeable income	
	F. In case of other payment not covered by items A to E, above	
	(a) Please specify the nature of payment	
	(b) Amount of income chargeable to tax	*(refer Row No. 8 of Part E)*
	(c) The relevant section of the Act under which the payment is chargeable to tax	
	(d) Rate at which tax is required to be deducted	
	(e) Tax liability on the chargeable income	
Part- D Taxability under the Double Taxation Avoidance Agreement (DTAA)		
(i)	Please specify applicable DTAA	
(ii)	Whether copy of Tax Residency Certificate and Form No. 41 enclosed	*Yes/No*
	A. If the payment is on account of business income, please indicate:	
	(a) Whether such business income is liable to tax in India under the DTAA	*Yes/No*
	(b) If no, the reasons for the same	*(refer Row No. 7 of Part E)*
	(c) If yes, nature of permanent establishment in India	
	(d) Amount of income chargeable to tax	*(refer Row No. 8 of Part E)*
	(e) Article of relevant DTAA under which the payment is chargeable to tax	
	(e) Rate at which tax is required to be deducted as per DTAA	
	(f) Tax liability on the chargeable income	

	B. In case the payment is on account of capital gains, please indicate:						
	(a) Whether such capital gains are liable to tax in India under the DTAA	*Yes/No*					
	(b) If no, the reasons for the same	*(refer Row No. 7 of Part E)*					
	(c) if yes, then provide—						
	(i) Nature of asset and its location						
	(ii) Amount of long-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition	Cost of improvement, if any	LTCG

	(iii) Amount of short-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition	Cost of improvement, if any	STCG
	(iv) Article of relevant DTAA under which the payment is chargeable to tax						
	(v) Rate at which tax is required to be deducted						
	(vi) Tax liability on the chargeable amount based on (v) above						
	C. In case the payment is on account of Royalty, please indicate:						
	(a) Is the recipient the beneficial owner of the royalty paid or to be paid						
	(b) Whether such royalty is attributable to permanent establishment in India	*Yes/No*					
	(c) Whether such royalty is liable to tax in India under the DTAA	*Yes/No*					
	(d) if no, provide reasons for the same along with the nature of payment	*(refer Row No. 7 of Part E)*					
	(e) if yes, then state						
	(i) Nature of Royalty payment						
	(ii) Amount of income chargeable to tax	*(refer Row. No. 8 of Part E)*					
	(iii) Rate at which tax is required to be deducted						
	(iv) Tax liability on the chargeable amount based on (iii) above						
	D. In case the payment is on account of Fee for Technical Services (FTS), please indicate						
	(a) Is the recipient the beneficial owner of the FTS paid or to be paid						
	(b) Whether such FTS is attributable to permanent establishment in India	*Yes/No*					
	(c) Whether such fee for technical service is liable to tax in India under the DTAA	*Yes/No*					

	(d) If FTS is not taxable in India under the DTAA, then state	*(refer Row No. 7 of Part E)*
	(i) nature of payment	
	(ii) whether there is "Make Available" clause in the DTAA	

	(iii) if there is a claim for "Make Available" clause, whether such clause in FTS article is sought to be included in the DTAA through Most Favored Nation Clause?	
	(iv) if answer to (iii) above is yes, whether notification regarding "Make Available" clause issued by Government of India	*Yes/No*
	(v) If there is "Make available" clause explain how that requirement is not satisfied	
	(vi) If there is no "Make available" clause explain how the payment is not FTS	
	(e) if FTS is taxable in India under the DTAA, then state	
	(i) Nature of fee for technical services	
	(ii) Amount of income chargeable to tax	*(refer Row No. 8 of Part E)*
	(iii) Rate at which tax is required to be deducted	
	(iv) Tax liability on the chargeable amount based on (iii) above	
	E. In case of Interest income	
	(a) Is the recipient the beneficial owner of the interest income paid or to be paid	*Yes/No*
	(b) Whether such interest income is attributable to permanent establishment in India	*Yes/No*
	(c) Whether such interest is liable to tax in India?	*Yes/No*
	(d) if no, give reasons along with nature of interest payment	*(refer Row No. 7 of Part E)*
	(e) if yes, then state,	
	(i) Nature of interest income	
	(ii) Amount of income chargeable to tax	*(refer Row No. 8 of Part E)*
	(iii) Rate at which tax is required to be deducted	
	(iv) Tax liability on the chargeable amount based on (iii) above	

	F. In case of other payment not covered by items A to E	
	(a) Please specify the nature of payment	
	(b) Whether taxable in India as per DTAA?	*Yes/No*
	(c) If not taxable, please furnish brief reasons thereof, specifying relevant article of DTAA	*(refer Row No. 7 of Part E)*
	(d) If yes, (i) specify relevant Article of DTAA and the rate of TDS in terms of relevant Article of the applicable DTAA	
	(ii) Amount of income chargeable to tax	*(refer Row No. 8 of Part E)*
	(iii) Rate at which tax is required to be deducted	
	(iv) Tax liability on the chargeable amount based on (iii) above	

PART – E		
Attachments		
Description of relevant documents attached		Attachment
1.	Relevant documents such as contract for sale of goods and/or provisions for services (if any), computation of capital gains, share purchase agreement, bank payment, details of cost of acquisition, contract note (if any), share certificate (if any), etc.	
2.	Details of assessed/returned/estimated income of payee of preceding four tax years, if available	
3.	Computation of estimated income chargeable to tax and Tax Liability of the tax year.	
4.	Copy of Tax Residency Certificate and Form No. 41	
5.	Documents in support of claim of applicability of sections 393(2) (Table: Sl. No.5)/393(2) (Table: Sl. No. 6 & 7) and 393(4) (Table: Sl. No. 5 & 13)/393(2) (Table: Sl. No. 2,3 & 4)	
6.	Note on business connection in India	
7.	Detailed note on reasons why the payment is not taxable in India as per the Act or as per the relevant DTAA, as the case may be	
8.	Detailed note on how the amount chargeable to tax (out of total amount of payment) has been determined along with its working and supporting documents, if any	

9.	Any other documents you wish to furnish in support of your claim	

DECLARTION

I, ……..(full name), having PAN …… in the capacity as (designation)…… of ……. (name of the payer) declare that the information given above is true and correcr and no relevant information has been concealed.

Place: ……

Date: ……

Signature of the Authorised Signatory

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations with the appropriate title (Mr./Mrs./Ms.). In any other case also, name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, Pin/ZIP Code.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. In case of non-availability of PAN, provisions of section 397(2)(c) of Act read with provisions of rule 217 shall be applicable.
6. Tax Identification Number of the payee (recipient) in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the payee is identified by the Government of that country or the specified territory of which he claims to be a resident.
7. Some of the information in the form would be pre-filled to the extent possible.
8. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 130

Certificate under section 395 of the Act for tax deducted at source on salary paid to an employee under section 392 or pension or interest income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)]

PART A

Certificate No.		Last updated on	
Details of the employer/specified bank			
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note2)*	
3.	Permanent Account Number		
4.	Tax Deduction and Collection Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax year		
8.	Period with the employer	*(dd/mm/yyyy)* *to* *(dd/mm/yyyy)*	
Details of the employee/ specified senior citizen			
9.	Name	*(refer Note 1)*	
10.	Address	*(refer Note 2)*	
11.	Permanent Account Number		

PART B

Summary of amount paid/credited and tax deducted at source thereon in respect of the employee					
Quarter (s)	Receipt Numbers of original quarterly statements of TDS under section 397(3)(b)	Amount paid/credited	Rate of deduction of tax	Amount of tax deducted	Amount of tax deposited/ adjusted
Total					

I. Details of tax deducted and deposited in the central government account through book adjustment

(The deductor to provide payment wise details of tax deducted and deposited)

Sl. No.	Tax deposited *(refer Note 5)*	Book Identification Number (BIN)			
		Receipt numbers of Form No. 137	DDO serial number in Form No. 137	Date of Transfer voucher *(dd/mm/yyyy)*	Status of Matching with Form No. 137
Total					

II. Details of tax deducted and deposited in the central government account through challan (The deductor to provide payment wise details of tax deducted and deposited)					
Sl. No.	Tax deposited *(refer Note 5)*	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which tax deposited *(dd/mm/yyyy)*	Challan Serial Number	Status of matching with TIN 2.0
Total					

DECLARATION

I, …….., (name of person responsible for deduction of tax)……. having Permanent Account Number …… working in the capacity as ……. (designation) of ……. (name of the deductor) do hereby certify that a sum of ₹ …….. [₹……(in words)] has been deducted and deposited to the credit of the Central Government.

I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place: Signature of person responsible for deduction of tax

Date: Name: ……..

Designation: ……

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State
3. Government deductors to fill information in item I of Part B if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.
4. Non-Government deductors to fill information in item II of Part B.
5. In Part B, total tax deducted shall be sum of amount of tax deducted, surcharge and health & education cess.
6. If an assessee is employed under one employer only during the year, certificate in Form No. 130 issued for the quarter ending on 31st March of the tax year shall contain the details of tax deducted and deposited for all the quarters of the tax year.
7. If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A and Part B of the certificate in Form No. 130 pertaining to the period for which such assessee was employed with each of the employer.
8. Some of the information in the Form would be pre-filled to the extent possible.
9. Amounts to be filled in ₹ unless otherwise provided.

PART C (Annexure-I)

In relation to employees for tax deduction under section 392

Row No.	Particulars		
A	Whether opting out of taxation under section 202(1)?	*(Yes/No)*	
1.	**Gross Salary**		
	(a) Salary as per provisions contained in section 16		
	(b) Value of perquisites under section 17 (as per Form No. 123, wherever applicable)		
	(c) Profits in lieu of salary under section 18 (as per Form No. 123, wherever applicable)		
	(d) Total		
	(e)Reported total amount of salary received from other employer(s)		
2.	**Allowances to the exempt under section 11**		
	(a) Travel concession or assistance under section 11 being of the nature referred to in Schedule III [Table: Sl. No. 8]		
	(b) House rent allowance under section 11 being of the nature referred to in Schedule III [Table: Sl. No. 11]		
	(c) Other special allowances under section 11 being of the nature referred to in Schedule III [Table: Sl. No. 12&13]		
	(d) Amount of any other exemption under section 11		
	section …		
	section …		
	section …		
	…		
	(e) Total amount of any other exemption under section 11		
	(f) Total amount of exemption claimed under section 11 [2(a)+2(b)+2(c)+2(e)]		
3.	**Total amount of salary received from current employer [1(d)-2(f)]**		
4.	**Deductions under section 19(1)**		
	(a) Tax on employment under section 19(1) [Table: Sl. No.1]		
	(b) Standard deduction under section 19(1) [Table: Sl. No.2]		
	(c) Gratuity under section 19(1) [Table: Sl. No.3,4,5,6]		
	(d) Commuted value of pension under section 19(1)		

	[Table: Sl. No. 7,8,9]			
	(e) Compensation as received by workmen under section 19(1) [Table Sl. No. 10,11]			
	(f) Amount received on voluntary retirement or termination of service under section 19(1) [Table Sl. No. 12]			
	(g) Cash equivalent of leave salary encashment under section 19(1) [Table: Sl. No. 13,14]			
5.	Total amount of deductions under section 19(1) [4(a)+4(b)+4(c) +4(d)+4(e)+ 4(f) +4(g)]			
6.	**Income chargeable under the head "Salaries" [3+1(e)-5]**			
7.	**Any other income reported by the employee under as per section 392(4)**			
	(a) Amount chargeable under any head of income other than "Salaries" as per section 392(4)(a)(iv)			
	(b) Any loss from house property reported by employee under section 392(4)(a)(iii)			
8.	Total amount of other income reported by the employee [7(a)-7(b)]			
9.	**Gross total income (6+8)**			
10.	**Deductions under Chapter VIII**			
			Gross Amount	Deductible Amount
	(a) Deduction in respect of life insurance premia, contributions to provident fund, certain pension funds, notified pension schemes etc. under section 123			
	(b) Deductions in respect of amount paid/deposited to notified pension scheme under section 124(3)			
	(c) Deduction in respect of contribution by Employer to pension scheme under section 124(1)(a)			
	(d) Deduction in respect of health insurance premia under section 126			
	(e) Deduction in respect of interest on loan taken for higher education under section 129			
	(f) Deduction in respect of contribution by the employee to Agnipath Scheme under section 125 (1)			
	(g) Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 125 (2)			
		Gross Amount	Qualifying Amount	Deductible Amount
	(h) Total Deduction in respect of donations to certain			

	funds, charitable institutions, etc. under section 133			
	(i) Deduction in respect of interest on deposits in savings account under section 153			
	(j) Amounts deductible under any other provisions of Chapter VIII			
	section …			
	section …			
	section …			
	(k) Total of amount deductible under any other provision(s) of Chapter VIII			
11.	Aggregate of deductible amount under Chapter VIII [10(a) + 10(b) + 10(c) + 10(d) + 10(e) + 10(f) + 10(g) + 10(h) + 10(i) + 10(k)]			
12.	**Total taxable income (9-11)**			
13.	Tax on total income			
14.	Rebate under section 156, if applicable			
15.	Surcharge, wherever applicable			
16.	Health and education cess @ 4%			
17.	Tax payable (13+15+16-14)			
18.	Relief under *section 157* (attach details)			
19.	Tax deducted at source as per Form No. 122 submitted under provisions of *section 392(4)*			
20.	Tax collected at source as per Form No. 122 submitted under provisions of *section 392(4)*			
21.	Net tax payable (17-18-19-20)			

DECLARATION

I, ……., (name of person responsible for deduction of tax)……. having Permanent Account Number …..…… working in the capacity as ……. (designation) of ……. (name of the deductor) do hereby certify that a sum of ₹ …….. [₹……(in words)] has been deducted and deposited to the credit of the Central Government.

I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place: Signature of person responsible for deduction of tax

Date: Name: ……..

Designation: ……

Notes:

1. Part C (Annexure-I) of the certificate in Form No. 130 may be issued by each of the employers or the last employer at the option of the assessee.
2. Deductor shall duly fill details, where available, in item numbers 2(*c*) and 10(*h*) before furnishing of Part C (Annexure-I) to the employee.
3. Amounts to be filled in ₹ unless otherwise provided.

PART C (Annexure-II)

In relation to specified senior citizen for tax deduction under *393(1) [Table: Sl. No. 8(iii)]*

A	Whether opting out of taxation under section 202(1)?		*YES/NO*	
1.	Gross Salary			
	(a) Pension as per provisions contained in section 16			
2.	Total amount of salary received			
3.	Deductions under section 19			
	(a) Tax on employment under section 19 [Table: Sl. No.1]			
	(b) Standard deduction under section 19 [Table: Sl. No.2]			
4.	Total amount of deductions under section 19 [3(a)+3(b)]			
5.	Income chargeable under the head "Salaries" [(2-4]			
6.	Interest Income under the head “Other Sources” paid by the specified bank			
7.	Gross total income (5+6)			
8.	Deductions under Chapter VIII			
			Gross Amount	Deductible Amount
	(a) Deduction in respect of life insurance premia, contributions to provident fund, certain pension funds, notified pension schemes etc. under section 123			
	(b) Deductions in respect of amount paid/deposited to notified pension scheme under section 124(3)			
	(c) Deduction in respect of health insurance premia under section 126			
	(d) Deduction in respect of interest on loan taken for higher education under section 129			
		Gross Amount	Qualifying Amount	Deductible Amount
	(e) Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 133			
	(f) Deduction in respect of interest on deposits in savings account under section 153(2)(b)			
	(g) Amount deductible under any other provision(s) of Chapter VIII			
	section …			
	section …			
	section …			
	(h) Total of amount deductible under any other provision(s) of Chapter VIII			
9.	Aggregate of deductible amount under Chapter VIII [8(a) + 8(b) + 8(c) + 8(d) + 8(e) + 8(f) + 8(h)]			
10.	Total taxable income (7-9)			

11.	Tax on total income			
12.	Rebate under section 156, if applicable			
13.	Surcharge, wherever applicable			
14.	Health and education cess @ 4%			
15.	Tax payable (11+13+14-12)			
16.	Relief under section 157 (attach details)			
17.	Net tax payable (15-16)			

DECLARATION

I, ……..., (name of person responsible for deduction of tax)……. having Permanent Account Number…… working in the capacity as ……. (designation) of ……. (name of the deductor) do hereby certify that a sum of ₹ …….. [₹……(in words)] has been deducted and deposited to the credit of the Central Government.

I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place: Signature of person responsible for deduction of tax

Date: Name: ……..

Designation: ……

Notes:

1. Part C (Annexure-II) of the certificate in Form No. 130 may be issued by the specified bank to a specified senior citizen.
2. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 131

Certificate under section *395(4)* of the Act for tax deducted at source

Certificate No.		Last updated on	
Row No.	**PART A: Details of the deductor**		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note2)*	
3.	Permanent Account Number		
4.	Tax Deduction and Collection Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax year		
8.	Quarter of tax year		
Details of the deductee			
9.	Name	*(refer Note 1)*	
10.	Address	*(refer Note2)*	
11.	Permanent Account Number		

PART B				
Summary of payment				
Sl. No.	Nature of payment	Amount paid/credited	Date of payment/credit *(dd/mm/yyyy)*	
Total				
Summary of tax deducted at source in respect of Deductee				
Quarter	Receipt Numbers of original quarterly statements of TDS under section 397(3)(b)	Amount of tax deducted	Rate at which tax is deducted at source	Amount of tax deposited / adjusted

I. Details of tax deducted and deposited in the central government account through book adjustment

(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax deposited *(refer Note 5)*	Book Identification Number (BIN)			
		Receipt numbers of Form No. 137	DDO serial number in Form No. 137	Date of Transfer voucher (dd/mm/yyyy)	Status of Matching with Form No. 137
Total					

II. Details of tax deducted and deposited in the central government account through challan **(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)**					
Sl. No.	Tax deposited *(refer Note 5)*	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which tax deposited *(dd/mm/yyyy)*	Challan Serial Number	Status of matching with TIN 2.0
Total					

DECLARATION

I, ……., (name of person responsible for deduction of tax) ……. having Permanent Account Number …… working in the capacity as ……. (designation) of ……. (name of the deductor) do hereby certify that a sum of ₹ …….. [₹…… (in words)] has been deducted and deposited to the credit of the Central Government.

I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place:
Date:

Signature of person responsible for deduction of tax
Name: …….
Designation: ……..

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State
3. Government deductors to fill information in Part B, item I if tax is paid without production of an income-tax challan and in item II if tax is paid accompanied by an income-tax challan.
4. Non-Government deductors to fill information in Part B, item II.
5. In Part B, items I and II, in column for tax deposited, sum of tax deducted, surcharge and health and education cess shall be provided.
6. Some of the information in the Form would be pre-filled to the extent possible.
7. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 132

Certificate under section *395(4)* of the Act for tax deducted at source

Certificate No.		Last updated on	
PART A			
Row No.	**Particulars of the deductor and nature of transaction**		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	Number
6.	Tax year		
7.	Nature of Transaction *(select one)*	☐ Payment of rent ☐ Transfer of immovable property ☐ Payment by way of commission/brokerage ☐ Fee for technical services ☐ Payment in pursuance of a contract ☐ Transfer of virtual digital asset	
Particulars of the deductee			
8.	Name	*(refer Note 1)*	
9.	Address	*(refer Note 2)*	
10.	Permanent Account Number		

PART B					
Summary of Transaction(s) (as per Form No. 132)					
Row No.	Acknowledgement Number	Amount Paid / Credited	Rate at which tax is deducted at source	Date of payment /credit (dd/mm/yyyy)	Amount of tax deducted and deposited
1.					
2.					
..					
		Total:			Total:

Details of tax deposited to the credit of the central government for which credit is to be given to the deductee			
Amount of tax deposited	Challan Identification number (CIN)		
	BSR Code	Date of tax deposit (dd/mm/yyyy)	Challan Serial Number

PART C

DECLARATION

- I, …… having Permanent Account Number …….. in the capacity of …… (designation) do hereby certify that a sum of (₹) …… [₹ …… (in words)] has been deducted and deposited to the credit of the Central Government.
- I further certify that the information given above is true, complete and correct and is based on the books of account, documents, challan-cum-statement of deduction of tax, TDS deposited and other available records.

Place:	Signature of person responsible for deduction of tax:
Date:	Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Some of the information in the form would be pre-filled to the extent possible.
4. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 133

Certificate under section 395(4) of the Act for tax collected at source

PART A

Certificate No.		Last updated on	
Row No.	**Details of the collector**		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note2)*	
3.	Permanent Account Number		
4.	Tax Deduction and Collection Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax year		
8.	Quarter of tax year		
Details of the deductee			
9.	Name	*(refer Note 1)*	
10.	Address	*(refer Note2)*	
11.	Permanent Account Number		

PART B

Summary of receipt			
Sl. No.	Amount received/debited	Nature of receipt	Date of receipt/debit *(dd/mm/yyyy)*
Total			

Summary of tax collected at source in respect of the collectee				
Quarter	Receipt Numbers of original quarterly statements of TCS under section 397(3)(b)	Amount of tax collected	Rate at which tax is collected at source	Amount of tax deposited/adjusted

PART C		
I. Details of tax collected and deposited in the central government account through book adjustment (The Collector to provide payment wise details of tax collected and deposited with respect to the collectee)		
Sl. No.	Tax deposited	Book Identification Number (BIN)

	(refer Note 5)	Receipt numbers of Form No. 137	DDO serial number in Form No. 137	Date of Transfer voucher (dd/mm/yyyy)	Status of Matching with Form No. 137
Total					

II. Details of tax collected and deposited in the central government account through challan

(The Collector to provide payment wise details of tax collected and deposited with respect to the collectee)

Sl. No.	Tax deposited *(refer Note 5)*	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with TIN 2.0
Total					

DECLARATION

I, ……., (name of person responsible for collection of tax)……. having Permanent Account Number …… working in the capacity as ……. (designation) of ……. (name of the collector) do hereby certify that a sum of ₹ …….. [₹……(in words)] has been collected and deposited to the credit of the Central Government.

I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TCS statements, TCS deposited and other available records.

Place:

Date:

Signature of person responsible for collection of tax

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Government collectors to fill information in item I of Part C if tax is paid without production of an income-tax challan and in item II of Part C if tax is paid accompanied by an income-tax challan.
4. Non-Government collectors to fill information in item II of Part C.
5. In Part B, items I and II, in column for tax deposited, sum of tax collected, surcharge and health and education cess shall be provided.
6. Some of the information in the Form would be pre-filled to the extent possible.
7. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 134
Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397 of Act

[In the case of Government Entity]

Row No.	PART A: Details of the applicant		
1	**Category of Deductor/Collector**	☐ Central Government	
		☐ State Government	
		☐ Local Authority (Central Government)	
		☐ Local Authority (State Government)	
2	Name of the Local Authority	*(refer Note 1)*	
3	Name of State (where category as per Sl. No. 1 is State Government	*(refer Note 1)*	
4	Name of Office	*(refer Note 1)*	
5	Office Address	*(refer Note 2)*	
6	Name of Organization	*(refer Note 1)*	
7	Name of Department	*(refer Note 1)*	
8	Name of Ministry	*(refer Note 1)*	
9	Account Office Name	*(refer Note 1)*	
10	Accounts Office Identification Number (AIN)		
11	Permanent Account Number, if any		
12	Official e-mail ID		
13	Details of person responsible for deduction/collection of tax	Name	*(refer Note 1)*
		Designation	
		Permanent Account Number	
		Contact Number	
14	Contact number	Country Code	Number
15	TDS Assessing Officer Code		

PART B

Declaration

a. I ……. having Permanent Account Number …… am liable to *deduct/collect tax/deduct tax and collect tax in accordance with Chapter XIX-B of Income-tax Act, 2025.

b. I have enclosed Certificate issued by the PAO/ZAO/DTO/CDDO.

c. I ……., in the capacity of ……. do hereby declare that what stated above is true to the best of my knowledge and belief.

d. I declare that the entity does not possess TAN and shall be liable for legal consequences if this declaration is found to be incorrect.

Place: ....

Date: ..... Signature

Name:
Designation:

Notes:

1. The name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Some of the information in the form would be pre-filled to the extent possible.
4. * Delete whichever is inapplicable.

FORM NO. 135

Form for application for allotment of Tax Deduction and Collection Account Number [TAN] under section 397 of Act

[For entities other than government entity]

PART I : Personal Details of the applicant			
Select only one of the columns 'A' to 'G', whichever is applicable			
(A)	**Individual**		
1	Name	*(refer Note 1)*	
2	Address	*(refer Note 2)*	
(B)	**Branch of Individual Business (Sole proprietorship concern)**		
1	Name of Individual	*(refer Note 1)*	
2	Name of Branch	*(refer Note 1)*	
3	Address of Branch	*(refer Note 2)*	
(C)	**LLP / Firm/Association of Persons / Trust / Body of Individual / Artificial Juridical Person/ Hindu undivided Family**		
1	Name	*(refer Note 1)*	
2	Registration number, if any	*(refer Note 3)*	
3	Details of person responsible for deduction/collection of tax	Name	*(refer Note 1)*
		Designation	*(refer Note 4)*
		Permanent Account Number	
		Contact Number	
4	Address	*(refer Note 2)*	
(D)	**Branch of LLP/Firm/Association of Persons/Trust/ Body of Individual/Artificial Juridical Person/ Hindu undivided Family**		
1	Name of LLP/firm /Association of Persons/ Association of Persons (trusts)/ Body of Individual / Artificial Juridical Person	*(refer Note 1)*	
2	Registration number, if any	*(refer Note 3)*	
3	Name of Branch	*(refer Note 1)*	
4	Address of Branch	*(refer Note 2)*	
5	Details of person responsible for deduction/collection of tax	Name	*(refer Note 1)*
		Designation	*(refer Note 4)*
		Permanent Account Number	
		Contact Number	

(E)	**Company** *(tick relevant box) (refer Note 7)*	☐ Central Government Company/ Company established by Central Act	
		☐ State Government Company/ Company established by State Act	
		☐ Public Limited Company	
		☐ Private Limited Company	
		☐ One Person Company	
		☐ Section 8 Company	
		☐ Other Company	
1	Name	*(refer Note 1)*	
2	Corporate Identity Number (CIN)		
3	Details of person responsible for deduction/collection of tax	Name	*(refer Note 1)*
		Designation	
		Permanent Account Number	
		Contact Number	
4	Address	*(refer Note 2)*	
(F)	**Branch / Division of a Company** *(tick relevant box)*	☐ Central Government Company/ Incorporation established by Central Act	
		☐ State Government Company/Incorporation established by State Act	
		☐ Public Limited Company	
		☐ Private Limited Company	
		☐ One Person Company	
		☐ Section 8 Company	
		☐ Other Company	
1	Name of Company	*(refer Note 1)*	
2	Corporate Identity Number (CIN)		
3	Name of Branch/Division	*(refer Note 1)*	
4	Address of Branch/Division	*(refer Note 2)*	
5	Details of person responsible for deduction/collection of tax	Name	*(refer Note 1)*
		Designation	
		Permanent Account Number	
		Contact Number	
(G)	**Statutory/autonomous bodies** *(tick relevant box)*	☐ Statutory Body	
		☐ Autonomous Body	
1	Name of Office	*(refer Note 1)*	
2	Name of Organisation	*(refer Note 1)*	
3	Details of person responsible for deduction/collection of tax	Name	*(refer Note 1)*
		Designation	
		Permanent Account Number	
		Contact Number	
4.	Address	*(refer Note 2)*	

Part II: Other Details of the applicant			
1	Date of Birth/ Date of incorporation, whichever is applicable	*(refer Note 5)*	
2	Permanent Account Number	*(refer Note 6)*	
3	Nationality *(tick relevant box),* if applicable	☐ Indian	☐ Foreign
4	Email id		
5	Contact number	Country Code	Number
6.	TDS Assessing Officer Code		
7.	Other details to be provided as separate enclosure	(refer Note 8)	

DECLARATION

a. I ……. having Permanent Account Number …..…… am liable to *deduct/collect tax in accordance with Chapter XIX-B of Income-tax Act, 2025.

b. I have enclosed

☐ As **Proof of Identity**

☐ As **Proof of Address** and

☐ As **Proof of Date of Birth/Incorporation**

c. I ……., in the capacity of (Self/…….) do hereby declare that what stated above is true to the best of my knowledge and belief.

d. I declare that the applicant does not possess TAN and shall be liable for legal consequences if this declaration is found to be incorrect.

Place: ....

Date: .....

Signature

Name:

Notes:

1. The name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Registration number is mandatory for LLP.
4. In case of HUF, the designation shall be ‘Karta’.
5. Date of birth/Date of incorporation shall be of the applicant. In case of branch/division, Date of incorporation shall be of the branch/division.
6. Permanent Account Number shall be of the applicant. In case of branch/division, Permanent Account Number shall be of the parent entity.

7. This column is applicable only if a single TAN is applied for the whole company. If separate TAN is applied for different divisions/branches, please fill details in (F).
8. Enclose documents as proof of identity, address and date of birth/incorporation as specified in Rule 216.
9. Some of the information in the form would be pre-filled to the extent possible.
10. * Delete whichever is inapplicable.

FORM NO. 136

Application for allotment of Accounts Office Identification Number (AIN)

Row No.	Particulars of the applicant		
1.	Category of the applicant *(select anyone)*	☐ Central Government ☐ State Government	
2.	Name of Ministry *(applicable for Central Government)* *(Ministry code is provided in Annexure-I)*		
3.	Sub Ministry Name *(applicable for Civil Ministry)* *(Sub-Ministry code is provided in Annexure-II)*		
4.	Sub Ministry Name *(other than at Sl. No. 3)*		
5.	Name of State *(applicable for State Government)* *(mention code as per Annexure-III)*		
6.	Name of Office		
7.	Name of Department		
8.	Pay and Accounts Officer (PAO)/District Treasury Officer (DTO)/Cheque Drawing and Disbursing Officer (CDDO) Code		
9.	PAO/DTO/CDDO Registration Number *(provided by Central Record Keeping Agency)*		
10.	PAO/DTO/CDDO Tax Deduction and Collection Account Number *(provided by Income-tax Department)*		
11.	Address		
	Contact number	Country Code	*Number*
12.	E-mail ID		
13.	Permanent Account Number of the PAO/DTO/CDDO making the application		

DECLARATION

I_____ (name of the signatory) having Permanent Account Number…… in my capacity as _____, of …… (name of the applicant) do hereby declare that what is stated above is true to the best of my knowledge and belief,

I _____ (name of the signatory) also declare that after allotment of AIN, if the same is not utilized for six months for filing Form No. 137 statements, the reason thereof will be communicated to the jurisdictional Commissioner of Income-tax (TDS) and

I _____ (name of the signatory) also undertake that after allotment of AIN, if the same is not used for filing Form No. 137 statements owing to any reason, the same will be surrendered to the jurisdictional Commissioner of Income-tax (TDS).

Date: (Signature)

Place: Name:

Designation:

COUNTER-VERIFICATION BY THE SUPERVISORY AUTHORITY ABOVE PAO/CDDO/DTO:

I _____ (name of supervisory authority) having PAN _____ in my capacity as _____ do hereby declare that the applicant i.e. Shri/ Smt. /Ms. _____ Son/Daughter/Wife of _____ is an employee (designation) _____ of …… (name of the government office with complete address) _____ and the information furnished in the application is true to the best of my knowledge and belief.

(Signature)

Seal (Name & Designation)

(Seal of the office)

Annexure-I --- Ministry Name	
Ministry name	**Ministry name code**
Civil	01
Railway	02
Defence	03
Telecommunication	04
Post	05

Annexure-II - Sub ministry name	
Sub ministry name	**Sub ministry name code**
Agriculture	01
Atomic Energy	02
Fertilizers	03
Chemicals & Petrochemicals	04
Civil Aviation & Tourism	05
Coal	06
Consumer Affairs, Food & Public Distribution	07
Commerce & Textiles	08
Environment & Forest and Ministry of Earth Science	09
External affairs and Overseas Indian affairs	10
Finance	11
Central Board of Direct Taxes	12
Central Board of Excise and Customs	13
Controller of Aid Accounts and Audit	14
Central Pension Accounting Office	15
Food Processing Industries	16
Health and Family Welfare	17
Home Affairs and development of North-Eastern Region	18
Human Resource Development	19
Industry	20
Information and Broadcasting	21
Telecommunication and Information Technology	22
Labour	23
Law and Justice and Company Affairs	24
Personnel, Public Grievances and Pensions	25
Petroleum and Natural Gas	26
Planning, Statistics and Programme Implementation	27
Power	28
New and Renewable Energy	29
Rural Development and Panchayati Raj	30
Science and Technology	31
Space	32
Steel	33
Mines	34
Social Justice and Empowerment	35
Tribal Affairs	36
D/o of Commerce (Supply Division)	37
Shipping and Road Transport and Highways	38
Urban Development, Urban Employment and Poverty Alleviation	39

Water Resources	40
President's Secretariat	41
Lok Sabha Secretariat	42
Rajya Sabha Secretariat	43
Election Commission	44
Andaman and Nicobar Islands Administration	45
Chandigarh Administration	46
Dadra and Nagar Haveli	47
Goa, Daman and Diu	48
Lakshadweep	49
Pondicherry Administration	50
Pay and Account Officers (Audit)	51
Non-conventional energy sources	52
Government of NCT of Delhi	53
Others	54

Annexure-III -- State name	
State name	**State code**
Andaman and Nicobar Islands	01
Andhra Pradesh	02
Arunachal Pradesh	03
Assam	04
Bihar	05
Chandigarh	06
Dadra & Nagar Haveli and Daman & Diu	07
Delhi	09
Goa	10
Gujarat	11
Haryana	12
Himachal Pradesh	13
Jammu & Kashmir	14
Karnataka	15
Kerala	16
Lakshwadeep	17
Madhya Pradesh	18
Maharashtra	19
Manipur	20
Meghalaya	21
Mizoram	22
Nagaland	23
Orissa	24
Pondicherry	25
Punjab	26
Rajasthan	27
Sikkim	28
Tamil Nadu	29
Tripura	30
Uttar Pradesh	31
West Bengal	32
Chatishgarh	33
Uttaranchal	34
Jharkhand	35
Telangana	36
Ladakh	37

FORM NO. 137

TDS/TCS Book Adjustment Statement

Details of Transfer voucher for the month of (month) (year)

Part A: Accounts Officer Details			
1.	Accounts Officer Identification Number (AIN)		
2.	Account Office Name	*(refer Note 1)*	
3.	Accounts Office Address	*(refer Note 2)*	
4.	Tax Deduction and Collection Account Number (TAN) of the Accounts office		
5.	Government Category	o Central Government o State Government	
6.	Special TAN (In case of State Government)		
7.	State AG Code (In case of State Government)		
	Responsible Person Details *(refer Note 3)*		
8.	Responsible person name	*(refer Note 1)*	
9.	Responsible person designation		
10.	Responsible person Address	*(refer Note 2)*	
11.	Email id		
12.	Contact number	Country Code	Number

Part B

1. Type of statement

Original / Correction	

2. DDO wise details of transfer Vouchers

Sl. No.	***Form Type***	TAN of DDO	Name of DDO	Total Tax Deducted/ Collected (sum of tax, surcharge and cess)	Total TDS/TCS remitted to Government account (AG/Pr. CCA)
1.	***(Drop down (i)Form* 138, *(ii)* 140, *(iii)* 143, *(iv)* 144**				
2.					
3.					
Total					

DECLARATION

☐ I …… (name of responsible person) having Permanent Account Number ……..hereby certify that all the particulars furnished above are correct and complete.

Place: Signature of responsible person

Date: Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Responsible person is the person made responsible in the office of Pay and Accounts Officer (PAO) or District Treasury Officer (DTO) or Cheque Drawing and Disbursing Officer (CDDO) for filing of this form.
4. There can be maximum four entries (Nature of deduction wise) per DDO in every month.
5. Some of the information in the form would be pre-filled to the extent possible.

6. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 138

Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of salary paid to employee under section 392, or income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)], for the quarter ended ……..
(June/September/December/March) ……. (Tax Year)]

PART A			
Row No.	**Particulars of the deductor**		
1.	Type of deductor	□ Government □ Non-Government	
2.	Name	*(refer Note 1)*	
3.	Address	*(refer Note 2)*	
4.	Permanent Account Number	*(refer Note 3)*	
5.	Tax Deduction and Collection Account number		
6.	Email id		
7.	Contact number	Country Code	Number
8.	Tax year		
9.	Has the statement been filed earlier for this quarter	*Yes/No*	
10.	If answer to (9) is yes, then Return Receipt Number of original statement		
11.	If Government deductor/payer, please mention AIN of PAO/DTO/CDDO		
	Particulars of the person responsible for deduction of tax		
12.	Name	*(refer Note 1)*	
13.	Permanent Account Number		
14.	Address	*(refer Note 2)*	
15.	Email id		
16.	Contact number	Country Code	Number

PART B: Details of tax Deducted at source and paid to the credit of the Central Government

1.	Sl. No.	Total tax *(refer Note 4)*	Total interest	Total fee *(refer Note 5)*	Total penalty/others	Total amount deposited as per challan / Total amount adjusted through Book Adjustment (B + C + D+E) *(refer Note 6)*	Mode of payment of tax (by way of challan/by way of book adjustment *(refer Note 7)*	BSR code/ Receipt Number of Form No. 137 *(refer Note 8)*	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) *(refer Note 8)*	Challan Serial No. / DDO Serial No. of Form No. 137 *(refer Note 8)*	Minor Head of Challan *(refer Note 9)*
	A	B	C	D	E	F	G	H	I	J	K
2.	Details of salary paid and tax deducted thereon— (i) enclose Annexure-I along with each statement having details of relevant quarter in the case of employee and specified senior citizen. (ii) enclose Annexure -II along with the last statement i.e. for the quarter ending 31st March having details for the whole tax year in the case of employee. (iii) enclose Annexure -III along with the last statement i.e. for the quarter ending 31st March having details for the whole tax year in the case of specified senior citizen.										

DECLARATION

I, ….. (name of the person responsible for deducting tax at source), having Permanent Account Number……., am the person responsible for deducting tax at source in the case of …….. (name of the deductor).

I certify that all the particulars furnished above are correct and complete.

Place: …..

Date: …..

Signature of the person responsible for deducting tax at source:

Name: ……

Designation: ……

Notes:

1. (a) In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

   (b) ln case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. It is mandatory for non-Government deductors/payers to quote Permanent Account Number. In case of Government deductors/payers, Permanent Account Number should be mentioned as “PANNOTREQD".
4. In column (B), total tax shall be sum of amount of tax deducted, Surcharge and Health & Education Cess.
5. Fee paid under section 427 for late filling of TDS statement to be mentioned in separate column of 'Total Fee' (column D).
6. In column (FE), Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors/payers to write the exact amount deposited through challan.
7. In column (G), Government deductors/payers to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors/payers to write “C”.
8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. H, I, J should be exactly the same as available at TIN 2.0/TRACES portal.
9. In column (K), mention minor head as marked on the challan.
10. Amounts to be filled in ₹ unless otherwise provided

ANNEXURE I: DEDUCTEE WISE BREAKUP OF TDS

Details of salary paid and tax deducted therefrom from the employees/specified senior citizen

Sl. No.	Challan Reference No. (Sl. No. of Table (Sl. No. A) in Part B	Permanent Account Number of the employee/ specified senior citizen	Name of the employee/ specified senior citizen	Employee reference number provided by employer/ PPO number, if available	Section Code *(refer Note 1)*	Date of payment / credit (dd/mm/yyyy)	Date of deduction (dd/mm/yyyy)	Amount Paid or Credited
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)

	Total Tax Deducted *(refer Note 2)*	Total Tax deposited	Date of deposit *(dd/mm/yyyy)*	Reason for non-deduction / lower deduction/ higher deduction *(refer Notes 3 and 4)*	Certificate number of the certificate issued u/s 395(1) for non-deduction/lower deduction
	(J)	(K)	(L)	(M)	(N)

DECLARATION

I, ….. (name of the person responsible for deducting tax at source), having Permanent Account Number ……., am the person responsible for deducting tax at source in the case of …….. (name of the deductor).

I certify that all the particulars furnished above are correct and complete.

Place: …..

Date: …..

Signature of the person responsible for deducting tax at source:

Name: ……

Designation: ……

Notes:

1. List of section codes is as under:

Section	Nature of Payment	Section Code
392	Payment to Government employees other than Union Government employees	1001
392	Payment to employees other than Government employees	1002
392	Payment to Indian Government employees	1003
393(1) [Table: Sl. No. 8(iii)]	Payment to Specified Senior Citizen	1032

2. In column (J), total tax shall be sum of amount of tax deducted, Surcharge and Health & Education Cess.

3. Write "A" if “lower deduction” or “no deduction” is on account of a certificate issued under section 395(1).

4. Write "C" if deduction is at a higher rate under section 397(2) on account of non-furnishing of PAN.

ANNEXURE II: Details of salary paid or credited during the *Tax* year ……. and net tax payable (under section *392*)

Sl. No.	Permanent Account Number of the employee	Name of the employee	Whether opting out from taxation u/s *202(1)* [Yes / No]	Deductee type (Senior Citizen/Super Senior Citizen/ Others)	Date from which employed with current employer in the current Tax Year (dd/mm/yyyy)	Date up to which employed with current employer in the current Tax Year (dd/mm/yyyy)	(a) Gross Salary as per section 16	(b) Value of perquisites under section 17 (as per Form No. 123, wherever applicable)	(c) Profits in lieu of salary under section 18 (as per Form No. 123, wherever applicable)	Total amount of gross salary received from current employer *(refer Note 1)* (H+I+J)
A	B	C	D	E	F	G	H	I	J	K

Reported total amount of salary received from other employer(s) under section 392(4)(a)(i) (see Note 1 for definition of salary)	Travel concession or assistance under section 11, Schedule III [Table: Sl. No. 8]	House rent allowance under section 11, Schedule III [Table: Sl. No. 11]	Permanent Account Number of landlord(s), if exemption is claimed under section 11, Schedule III [Table: Sl. No. 11] *(refer Note 3)*	Other special allowances under section 11, Schedule III [Table: Sl. No. 12 & 13]	Amount of any other salary component which is exempt under section 11	Total amount of exemption claimed under section 11 (M+N+P+Q)	Tax on employment under section 19(1) [Table: Sl. No. 1]	Standard deduction under section 19(1) [Table: Sl. No. 2]	Gratuity under section 19(1) [Table: Sl. No.3,4,5,6]
L	M	N	O	P	Q	R	S	T	U

Commuted value of pension under section 19(1) [Table: Sl. No. 7,8,9]	Compensation as received by workmen under section 19(1) [Table Sl. No. 10,11]	Amount received on voluntary retirement or termination of service under section 19(1) [Table Sl. No. 12]	Cash equivalent of leave salary encashment under section 19(1) [Table: Sl. No. 13,14]	Income chargeable under the head "Salaries" [(K + L) - (R + S + T + U + V + W + X + Y)]	Any loss from house property reported by employee as per section 392(4)(a)(iii)	Permanent Account Number of lender(s), if interest on housing loan is claimed under section 22(b) *(refer Note 4)*	Amount chargeable under any other head of income offered for TDS as per section 392(4)(a)(iv)	Gross Total Income (Z - AA + AC)	Deduction in respect of life insurance premia, contributions to provident fund, certain pension funds, notified pension schemes etc. under section 123	
									Gross amount	Deductible amount
V	W	X	Y	Z	AA	AB	AC	AD	AE	AF

Deductions in respect of amount paid/deposited to notified pension scheme under section 124(3)		Deduction in respect of contribution by Employer to pension scheme under section 124(1)(a)		Deduction in respect of health insurance premia under section 126		Deduction in respect of interest on loan taken for higher education under section 129		Deduction in respect of contribution by the employee to Agnipath Scheme under section 125 (1)		Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 125 (2)		Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 133		
Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount
AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU

Deduction in respect of interest on deposits in savings account under section 153			Amount deductible under any other provision(s) of Chapter VIII				Total Amount deductible under Chapter VIII [AF + AH + AJ + AL + AN + AP + AR	Total taxable income (AD - BC)	Income Tax on total income	Rebate under section 156, if applicable	Surcharge, wherever applicable	Health and Education Cess
Gross amount	Qualifying amount	Deductible amount	Section *(refer Note 5)*	Gross amount	Qualifying amount	Deductible amount						

							+ AU + AX + BB]					
AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH

Form 39 Acknowledgment Number	Income (Arrears/ Advance paid etc.) on which relief under section 157 is claimed	Income-tax relief under section 157, when salary, etc. is paid in arrear or advance	Net tax liability [(BE + BG + BH) – (BF + BK)]	Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns (J) of Annexure I for all the quarters in respect of each employee]	Reported amount of Tax deducted at source by other employer(s) [income in respect of which included in computing total taxable income in column (L)]	Amount reported as per section 392(4), of other tax deducted at source or collected at source other than reported in column BM & BN [income in respect of which included in computing total taxable income in column (AC)]	Total amount of tax deducted or collected at source for the whole tax year [BM + BN+ BO]	Short fall in tax deduction (+) or excess tax deduction (-) [BL-BP]
BI	BJ	BK	BL	BM	BN	BO	BP	BQ

DECLARATION

I, ….. (name of the person responsible for deducting tax at source), having Permanent Account Number ……., am the person responsible for deducting tax at source in the case of …….. (name of the deductor).

I certify that all the particulars furnished above are correct and complete.

Place: …..

Date: …..

Signature of the person responsible for deducting tax at source

Name: ……

Designation: ……

NOTES:

1. Salary includes wages, annuity, pension, gratuity (other than exempted under section *19(1) [Table: Sl. No. 4, 5 & 6],* fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (37 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed (other than exempted under section 19(1) [Table: Sl. No. 13 & 14], the aggregate of all sums that are comprised in the transferred balance as referred to in paragraph 11(2) of Part A of Schedule XI of an employee participating in a recognised provident fund(to the extent to which it is chargeable to tax under sub-paragraphs (4) and (5) thereof, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section *124* or any other sums chargeable to income-tax under the head 'Salaries'. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.

2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.

3. Permanent account number of landlord(s) shall be mandatorily furnished where the aggregate rent paid during the Tax Year exceeds one lakh rupees.

4. Permanent account number of lender(s) shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.

5. List of section is as under:

Sl. No.	Section	Particulars
1	127	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability
2	130	Deduction in respect of interest on loan taken for residential house property
3	131	Deduction in respect of interest on loan taken for certain house property (not ***covered u/s 130)***
4	134	Deduction in respect of rents paid
5	137	Deduction in respect of contributions given by any person to political parties
6	154	Deduction in case of a person with disability

ANNEXURE III: Details of pension and interest income paid or credited to the specified senior citizen during the tax year …… and net tax payable {under section *393(1) [Table: Sl. No. 8(iii)]*

Sl. No.	Permanent Account Number of the specified senior citizen	Name of the specified senior citizen	Deductee type *(refer Note 1)*	Whether Opting out of taxation u/s *202* [Yes / No]	Gross Pension as per provisions contained in *section16(b)*	Deduction under section *19*		
						Tax on employment u/s *19(1) [Table: Sl. No. 1]*	Standard deduction u/s *19(1) [Table: Sl. No. 2]*	Total [G + H]
A	B	C	D	E	F	G	H	I

Income under the head "Salaries" [F - I]	Interest Income under the other sources paid by the specified bank	Gross Total Income [J + K]	Deduction in respect of life insurance premia, contributions to provident fund, certain pension funds, notified pension schemes etc. under section *123*		Deductions in respect of amount paid / deposited to notified pension scheme under section *124(3)*		Deduction in respect of health insurance premia under section *126*		Deduction in respect of interest on loan taken for higher education under section *129*	
			Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount
J	K	L	M	N	O	P	Q	R	S	T

Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section *133*			Deduction in respect of interest on deposits in savings account under section *153(2)(b)*			Amount deductible under any other provision(s) of Chapter *VIII*				Aggregate of deductible amount under *Chapter VIII* [N + P + R + T + W + Z + AD]
Gross amount	Qualifying amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount	Section *(refer Note 2)*	Gross amount	Qualifying amount	Deductible amount	
U	V	W	X	Y	Z	AA	AB	AC	AD	AE

Total taxable income (L - AE)	Income Tax on total income	Rebate under section *156,* if applicable	Surcharge, wherever applicable	Health and Education Cess	Tax Payable [AG + AI + AJ - AH]	Income-tax relief under section *157*	Net Tax Payable [AK - AL]
AF	AG	AH	AI	AJ	AK	AL	AM

DECLARATION

I, ….. (name of the person responsible for deducting tax at source), having Permanent Account Number ……., am the person responsible for deducting tax at source in the case of …….. (name of the deductor).

I certify that all the particulars furnished above are correct and complete.

Place: …..

Date: …..

Signature of the person responsible for deducting tax at source:

Name: ……

Designation: ……

Notes:

1. Where the specified senior citizen is below the age of 80 years, mention "1" and where he is of the age of 80 years or above, mention "2".
2. List of section is as under:

Sl. No.	Section	Particulars
1	127	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability
2	130	Deduction in respect of interest on loan taken for residential house property
3	131	Deduction in respect of interest on loan taken for certain house property (not *covered u/s 130)*
4	134	Deduction in respect of rents paid
5	137	Deduction in respect of contributions given by any person to political parties
6	154	Deduction in case of a person with disability

FORM NO. 139

Form to be filed by the deductor, if he claims refund of sum paid under Chapter *XIX* of the Act

Row No.	Part A: Particulars of the Deductor		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Tax Deduction and Collection Account Number, if applicable		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Bank account Number		
8.	IFSC Code		
9.	Type of account (as applicable)		
10.	Legal entity identification number (if applicable)	*(refer Note 3)*	

PART B									
I. Details of sum paid in the Central Government account through challans out of which refund is being claimed.					**II. Detail of sum paid under Chapter *XIX* by the deductor for which credit has been claimed in the statement furnished under section *397(3)(b)* (out of amount mentioned in column 3).**				
Row No (1)	Challan Identification number (CIN) (2)			Amount (3)	Tax year (4)	Statements in which challan has been utilised *(refer Note 4)* ***(5)***	Receipt number/ acknowledgement number of relevant statements ***(6)***	Amount utilised in statement referred to in column (6) ***(7)***	Amount of refund claimed ***(8)*** ***[3-7]***
	BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number						
1									
2									
	Total (₹)				**Total (₹)**				

DECLARATION

- I, …….. having Permanent Account Number …… working in the capacity of …….. (designation) do hereby certify that a total sum of rupees ……. (in words) [mentioned in column (8) above] has been deducted and deposited to the credit of the Central Government and the same has not been claimed and shall not be claimed in any of the statement to be furnished under section ***397(3)(b)***.
- I further certify that the information given above is true, complete and correct and is based on the books of account, documents, relevant statements, tax deposited and other available records.

Place: Signature

Date: Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations with the appropriate title (Mr./Mrs./Ms.). In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Legal entity identification number is required to be furnished only where the refund amount claimed is 50 crore rupees or above.
4. Mention all the statements in which the challan has been utilised.
5. Some of the information in the form would be pre-filled to the extent possible.
6. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 140

Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments made other than salary for the quarter ended……(June/September/December/March) ……. (Tax Year)]

	Part A		
Row No..	**Particulars of the Deductor**		
1.	Type of deductor	• Government • Non-Government	
2.	Name	*(refer Note 1)*	
3.	Address	*(refer Note 2)*	
4.	Permanent Account Number	*(refer Note 3)*	
5.	Tax Deduction and Collection Account Number		
6.	E-mail id		
7.	Contact Number	Country Code	Number
8.	Tax year		
9.	Has the statement been filed earlier for this quarter	*(Yes/No)*	
10.	If answer to Row No. (9) is "Yes", then Return Receipt Number of original statement		
11.	If Government Deductor, please mention AIN of PAO/DTO/CDDO		
Particulars of the person responsible for deduction of tax (applicable in case of non-individual deductor)			
12.	Name	*(refer Note 1)*	
13.	Address	*(refer Note 2)*	
14.	Permanent Account Number		
15.	Email id		
16.	Contact number	Country Code	Number

Part B											
1.	Details of the tax deducted and paid to the credit of the Central Government:										
	Sl. No.	Total tax deducted *(refer Note 4)*	Total interest	Total fee *(refer Note 5)*	Total penalty/others	Total amount deposited as per challan / Total amount adjusted through Book Adjustment (B+C+D+E) *(refer Note 6)*	Mode of payment of tax (by way of challan/by way of book adjustment *(refer Note 7)*	BSR code/ Receipt Number of Form No. 137 *(refer Note 8)*	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) *(refer Note 8)*	Challan Serial No. / DDO Serial No. of Form No. 137 *(refer Note 8)*	Minor Head of Challan *(refer Note 9)*
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**	**(J)**	**(K)**
2.	Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure)										

DECLARATION

I, …….. (name of the person responsible for deducting tax at source), having Permanent Account Number ……., am the person responsible for deducting tax at source in the case of …….. (name of the deductor).

I certify that all the particulars furnished above are correct and complete.

Place:
Date:

Signature of the person responsible for deducting tax at source:
Name:
Designation:

Notes:

1. (a) In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

   (b) ln case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. It is mandatory for non-Government deductors/payers to quote Permanent Account Number. In case of Government deductors/payers, Permanent Account Number should be mentioned as “PANNOTREQD".

4. In column (B), total tax deducted shall be sum of amount of tax, surcharge and health & education cess.
5. Fee paid under section 427 for late filling of TDS statement to be mentioned in separate column of 'Total Fee' [column (D)].
6. In column (F), Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors/payers to write the exact amount deposited through challan.
7. In column (G), Government deductors/payers to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors/payers to write “C”.
8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. (H), (I), (J) should be exactly the same as available at TIN 2.0/TRACES portal.
9. In column (K), mention minor head as marked on the challan.
10. Amounts to be filled in ₹ unless otherwise provided.

ANNEXURE: Deductee wise break up of TDS

Details of amount paid/credited during the quarter ended… (dd/mm/yyyy) and tax deducted at source

Sl. No.	Challan Reference No. [Column A of Table (Sl. No. 1) in Part B]	Permanent Account Number of the deductee	Name of the deductee	Section code *(refer Note 15)*	Date of payment or credit (dd/mm/ yyyy)	Amount paid or credited	Amount of cash withdrawal in excess of Rs. 1 crore as referred to in section 393(3) [Table: Sl. No. 5] (in case of person other than cooperative society)	Amount of cash withdrawal which is in excess of Rs. 3 Crore for cases covered by section 393(3) [Table: Sl. No. 5] (in case of co- operative societies)
(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**

Total tax deducted *(refer Note 14)*	Total tax deposited	Rate at which tax deducted	Date of deduction (dd/mm/ yyyy)	Reason for non-deduction / Lower deduction / H igher deduction / Threshold / Transporter etc. *(refer Notes 1 to 13)*	Certificate number of certificate issued under section 395 for non-deduction /lower deduction	Unique Identification Number of **Form No. 121** submitted by the deductee
(J)	**(K)**	**(L)**	**(M)**	**(N)**	**(O)**	**(P)**

For payments covered in section 393(1) [Table Sl. No. 8 (iv), Note 6]				For payments covered in section 393(1) [Table Sl. No. 8 (vi), Note 6]			
Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number
(Q)	**(R)**	**(S)**	**(T)**	**(U)**	**(V)**	**(W)**	**(X)**

For payments covered in section 393(3) [Table Sl. No. 1, Note 2]				For payments covered in section 393(3) [Table Sl. No. 2, Note 2]			
Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number
(Y)	**(Z)**	**(AA)**	**(AB)**	**(AC)**	**(AD)**	**(AE)**	**(AF)**

DECLARATION

I, ….. (name of the person responsible for deducting tax at source), having Permanent Account Number ……., am the person responsible for deducting tax at source in the case of …….. (name of the deductor).

I certify that all the particulars furnished above are correct and complete.

Place:
Date:

Signature of the person responsible for deducting tax at source
Name:
Designation:

Notes:

1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 395(1).
2. Write "B" if no deduction is on account of declaration under section 393(6).
3. Write "C" if deduction is on higher rate under section 397(2) on account of non-furnishing of PAN.
4. Write "D" if no deduction or lower deduction is on account of payment made to a person or class of person on account of notification issued under section 194A(5) of the Income-tax Act, 1961 or being issued under section 400(1) of the Act.
5. Write "E" if no deduction is on account of payment being made to a person referred to in Board Circular No. 3 of 2002 dated 28th June, 2002 or Board Circular No. 11 of 2002 dated 22nd November, 2002 or Board Circular No. 18/2017 dated 29th May, 2017.
6. Write "N" if no deduction is on account of payment made to a person referred to in section 393(4) [Table: Sl. No. 18] of the Act or on account of notification issued under fifth proviso to section 194N of the Income-tax Act, 1961.
7. Write "O" if no deduction as per the provisions of section 393(4) [Table: Sl. No. 5].
8. Write "P" if no deduction is on account of payment of dividend made to a business trust referred to in section 393(4) [Table: Sl. No. 10(d)] or in view of any notification issued under section 393(4) [Table: Sl. No. 10(e)].
9. Write "Q" if no deduction is on account of payment made to an entity referred to in section 393(4) Table: [Sl. No. 7(c)(v)].
10. Write "S" if no deduction is in view of the tax being deductible or collectible under any provision of the Act w.r.t. transaction referred in section 393(1) [Table Sl. No. 8(ii)] Note 1(a).
11. Write "T" if no deduction is on account of deductee/payee being transporter. PAN of deductee/payee is mandatory {section 393(4) [Table: Sl. No. 8]}.
12. Write "Y" if no deduction is on account of payment below threshold limit as specified in the Act.
13. Write "Z" if no deduction or lower deduction is on account of payment in view of notification issued under section 400(1) of the Act.
14. In column (J), total tax deducted shall be sum of amount of tax deducted, surcharge and health & education cess.

15. List of section codes is as under:

Section	Nature of Payment	Payer	Section Code
392(7)	Any payment of accumulated balance due to an employee	Trustees of the Employees' Provident Fund Scheme, 1952 or any person authorized under the scheme to make payment of accumulated balance due to employees	1004
393(1) [Table: Sl. No. 1 (i)]	Commission or brokerage - insurance	Any person	1005
393(1) [Table: Sl. No. 1 (ii)]	Commission or brokerage - others	specified person	1006
393(1) [Table: Sl. No. 2 (ii).D(a)]	Rent on machinery etc.- specified person	Specified person	1008
393(1) [Table: Sl. No. 2 (ii).D(b)]	Rent other than machinery etc.- specified person	Specified person	1009
393(1) [Table: Sl. No. 3(ii)]	Payment on any consideration, not being consideration in kind, under the agreement referred to in section 67(14).	Any person	1011
393(1) [Table: Sl. No. 3 (iii)]	Payment of compensation on acquisition of certain immovable property	Any person	1012
393(1) [Table: Sl. No. 4 (i)]	Income payable to a resident assessee in respect of Units of a specified Mutual Fund specified under Schedule VII [Table: Sl. No. 20 or 21] or units from the Administrator of the specified undertaking or units from specified company	Any person	1013
393(1) [Table: Sl. No. 4 (ii)]	Certain income in the form of interest from units of a business trust to a resident unit holder	Any Business Trust	1014
393(1) [Table: Sl. No. 4 (ii)]	Certain income in the form of dividend from units of a business trust to a resident unit holder	Any Business Trust	1015
393(1) [Table: Sl. No. 4 (ii)]	Certain income in the form of Renting from units of a business trust being a real estate investment trust to a resident unit holder	Any Business Trust	1016
393(1) [Table: Sl. No. 4 (iii)]	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224, payable to its unitholder.	Any Investment fund specified in section 224	1017
393(1) [Table: Sl. No. 4 (iv)]	Any income, in respect of an investment in a securitisation trust specified in section 221 to an investor.	Any securitisation trust specified in section 221	1018
393(1) [Table: Sl.	Any income by way of Interest on securities	Any person	1019

Section	Nature of Payment	Payer	Section Code
No. 5 (i)]			
393(1) [Table: Sl. No. 5 (ii).D(a)]	Any income by way of interest other than interest on securities, in case of deductee/payee is a senior citizen	(a) A banking company; or (b) a cooperative society carrying on the business of banking; or (c) a post office for a deposit made under a scheme notified by the Central Government	1020
393(1) [Table: Sl. No. 5 (ii).D(b)]	Any income by way of interest other than interest on securities, in case of deductee/payee is other than senior citizen	(a) A banking company; or (b) a cooperative society carrying on the business of banking; or (c) a post office for a deposit made under a scheme notified by the Central Government	1021
393(1) [Table: Sl. No. 5 (iii)]	Any income being interest other than interest on securities	Specified person [other than person in Sl. No. 5(ii).C]	1022
393(1) [Table: Sl. No. 6 (i).D(a)]	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is individual or Hindu undivided family	Any designate	1023
393(1) [Table: Sl. No. 6 (i).D(b)]	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is a person other than individual or Hindu undivided family	Any designate	1024
393(1) [Table: Sl. No. 6 (iii).D(a)]	Any sum by way of— (a) fees for technical services (not being a professional services); or (b) royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films; or (c) payee, engaged only in the business of operation of call centre	Specified person	1026
393(1) [Table: Sl. No. 6 (iii).D(b)]	Any sum by way of— (a) fees for professional services; or (b) any sum referred to in section 26(2)(h)	Specified person	1027
393(1) [Table: Sl. No. 6 (iii).D(b)]	Any sum by way of remuneration or fees or commission by whatever name called, other than those on which tax is deductible under section 392, to a director of a company	Specified person	1028
393(1) [Table: Sl. No. 7]	Any dividends (including on preference shares) declared.	Any domestic company	1029
393(1) [Table: Sl. No. 8 (i)]	Any sum under a life insurance policy, including the sum allocated as bonus on such policy, other than the amount not includible in the total income under Schedule II [Table: Sl. No.	Any person	1030

Section	Nature of Payment	Payer	Section Code
	2]		
393(1) [Table: Sl. No. 8 (ii)]	Any sum for purchase of any goods	Any person, being a buyer	1031
393(1) [Table: Sl. No. 8 (iv)]	Any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession of any resident.	Any specified person	1033
393(1) [Table: Sl. No. 8 (iv) Note 6]	Any benefit or perquisite, whether in cash or in kind or partly in cash and partly in kind, whether convertible into money or not, arising from business or the exercise of a profession of any resident.	Any specified person	1034
393(1) [Table: Sl. No. 8 (v)]	Sale of goods or provision of services by an e-commerce participant, facilitated by an e-commerce operator through its digital or electronic facility or platform. - any e commerce operator	Any e-commerce operator	1035
393(1) [Table: Sl. No. 8 (vi)]	Any sum by way of consideration for transfer of a virtual digital asset by other than Individual or Hindu Undivided Family.	Any person	1037
393(1) [Table: Sl. No. 8 (vi) Note 6]	Any sum by way of consideration, whether in cash or in kind or partly in cash and partly in kind, for transfer of a virtual digital asset.	Any person	1038
393(3) [Table: Sl. No. 1]	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from— (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever	Any person	1058
393(3) [Table: Sl. No. 1 Note 2]	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from— (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released	Any person	1059
393(3) [Table: Sl. No. 2]	Any income by way of winnings from online game.	Any person	1060
393(3) [Table: Sl. No. 2 Note 2]	Any income by way of winnings from online games, is made in kind or cash is not sufficient to meet the tax liability and tax has	Any person	1061

Section	Nature of Payment	Payer	Section Code
	been paid before such winnings are released		
393(3) [Table: Sl. No. 3]	Any income by way of winnings from any horse race.	Any person, being a bookmaker or a person to whom a license has been granted by the Government under any law for the time being in force for horse racing in any race course or for arranging for wagering or betting in any race course	1062
393(3) [Table: Sl. No. 4]	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets	Any person	1063
393(3) [Table: Sl. No. 5.D(a)]	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society	Every person, being,— (a) a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution referred to in section 51 of that Act); (b) a cooperative society engaged in carrying on the business of banking; or (c) a post office	1064
393(3) [Table: Sl. No. 5.D(b)]	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society	Every person, being,— (a) a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution referred to in section 51 of that Act); (b) a cooperative society engaged in carrying on the business of banking; or (c) a post office	1065
393(3) [Table: Sl. No. 6]	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961).	Any person	1066
393(3) [Table: Sl. No. 7]	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account).	Any person, being a firm	1067

16. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 141

Challan-cum-statement of deduction of tax under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)]

Part A: Particulars of the deductor

Acknowledgement Number:		Date of E-filing:	Tax year of transaction:	Month of deduction: *mm/yyyy*
1.	Name	*(refer Note 1)*		
2.	Address	*(refer Note 2)*		
3.	Permanent Account Number			
4.	Email id			
5.	Contact number	Country Code	Number	
6.	Nature of Transaction *(select one)*	o Payment of rent o Transfer of immovable property o Payment by way of commission/brokerage or fee for professional services or payment in pursuance of a contract o Transfer of virtual digital asset		

Part B: Transaction Details

<table>
<tr><th colspan="8">Schedule A: TDS on rent paid by Individual/HUF under section 393(1) [Table: Sl.No. 2(i)]</th></tr>
<tr><td>1. (i)</td><td colspan="4">Address of property rented</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td>(ii)</td><td colspan="4">Type of property
(select one)</td><td colspan="3">o Land or
o Building or
o Land and building both</td></tr>
<tr><td rowspan="5">(iii)</td><td colspan="7">Details in respect of all tenant/lessee/payer:</td></tr>
<tr><td>Sl. No.</td><td colspan="2">Permanent Account Number</td><td>Name</td><td colspan="3">Proportion of rent to be paid/credited by the tenant/lessee/payer (%)</td></tr>
<tr><td>(i)</td><td colspan="2"></td><td>(refer Note 1)</td><td colspan="3"></td></tr>
<tr><td>(ii)</td><td colspan="2"></td><td>(refer Note 1)</td><td colspan="3"></td></tr>
<tr><td>.....</td><td colspan="2"></td><td></td><td colspan="3">Total: 100%</td></tr>
<tr><td rowspan="5">(iv)</td><td colspan="7">Details of all deductees (landlord/lessor/payee): (refer Note 4)</td></tr>
<tr><td>Sl. No.</td><td>Permanent Account Number</td><td>Name</td><td>Contact Number</td><td>Email id</td><td colspan="2">Proportion of rent to be received by the landlord/lessor/payee (%)</td></tr>
<tr><td>(i)</td><td></td><td>(refer Note 1)</td><td></td><td></td><td colspan="2"></td></tr>
<tr><td>(ii)</td><td></td><td>(refer Note 1)</td><td></td><td></td><td colspan="2"></td></tr>
<tr><td>.....</td><td></td><td></td><td></td><td></td><td colspan="2">Total: 100%</td></tr>
<tr><td>2.</td><td colspan="4">Period of tenancy during tax year
(in months)</td><td colspan="3"></td></tr>
<tr><td>3.</td><td colspan="4">Is the income tax being deducted due to the end of the tax year or due to end of the tenancy? (select one)</td><td colspan="3">(End of the tax year / End of the tenancy)</td></tr>
<tr><td>4.</td><td colspan="4">Total amount of rent credited/paid during the tax year</td><td colspan="3"></td></tr>
<tr><td>5.</td><td colspan="4">Total amount of rent credited/paid in last month</td><td colspan="3"></td></tr>
<tr><td rowspan="2">6.</td><td colspan="7">Deductee wise TDS details:</td></tr>
<tr><td></td><td></td><td></td><td colspan="4">in respect of deductee mentioned in column (B)</td></tr>
</table>

	Sl. No.	Permanent Account Number of deductee	Name of deductee	Amount on which tax is liable to be deducted in respect of deductee mentioned in column (B) (In Rs.)	Amount of tax deducted at source in respect of deductee mentioned in column (B)	Date of credit/payment (dd/mm/yyyy)	Certificate Number u/s 395(1) of the Act, if applicable	Rate at which tax deducted *(refer Note 3)*	Date of deduction
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**
	(i)		*(refer Note 1)*						
	(ii)		*(refer Note 1)*						
	.....								
				Total:	Total:				

Schedule B: TDS on transfer of immovable property under section 393(1) [Table: Sl. No. 3(i)]						
	Particulars					
1. (i)	Address of property transferred/to be transferred			*(refer Note 2)*		
(ii)	Type of immovable property *(select one)*			○ Land (other than agricultural land) ○ Building or part of a building		
(iii)	Details of all buyers					
	Sl. No.	Permanent Account Number		Name	Proportion of total sale consideration to be paid/credited by the buyer (%)	
	(i)			*(refer Note 1)*		
	(ii)			*(refer Note 1)*		
	…				Total: 100%	
(iv)	Details of all deductees (sellers): *(refer Note 4)*					
	Sl. No.	Permanent Account Number	Name	Contact Number	Email id	Proportion of total sale consideration to be received/debited by the seller (%)
	(i)		*(refer Note 1)*			
	(ii)		*(refer Note 1)*			
	…					Total: 100%

2.	Date of agreement	*(dd/mm/yyyy)*
3.	Date of registration *(if available)*	*(dd/mm/yyyy)*
4.	Total Stamp Duty Value of the property	
5.	Total sale consideration in respect of the property	
6.	Is the payment being made in lumpsum or instalments?	*(Lumpsum / Instalments)*
	(a) If in instalments, whether first, subsequent or last instalment *(select one)*	○ First instalment ○ Subsequent instalment ○ Last instalment
	(b) In case of subsequent or last instalment, please mention the previous acknowledgement number	
	(c) In case of last instalment, total consideration paid/credited (including payment in this instalment)	

7. Transaction Details

Sl. No.	PAN of the deductee	Name of the deductee	in respect of deductee mentioned in column (B)								
			Proportionate amount of stamp duty value	Total amount paid/credited in previous instalments, if any	Amount paid/credited in present transaction	Amount on which tax is liable to be deducted	Amount of tax deducted at source	Date of credit / payment	Certificate Number u/s 395(1) of the Act, if applicable	Rate at which tax deducted at source *(refer Note 3)*	Date of deduction
(A)	**(B)**	**(C)**	(D)	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**	**(J)**	**(K)**	(L)
(i)		*(refer Note 1)*									
(ii)		*(refer Note 1)*									
…											

Schedule C: TDS on payment made by Individual / HUF to Contractor / Professionals u/s. 393(1) [Table Sl. No. 6(ii)]
Transaction Details

Sl. No.	Permanent Account Number of the deductee	Name of the Deductee	Nature of payment (work in pursuance of a contract or commission/brokerage or fee for professional services) *(select one)*	Date of contract / agreement	Aggregate of payments/credit during the period from 1st April to the end of the month in which the payment has been made/credited	Amount paid/credited	Date of payment/ credit	Amount on which tax is liable to be deducted at source	Certificate Number u/s 395(1) of the Act, if applicable	Rate at which tax deducted at source *(refer Note 3)*	Amount of tax deducted at source	Date of deduction
(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**	**(J)**	**(K)**	**(L)**	**(M)**
(i)												
(ii)												
..												

Schedule D: TDS on payment made by Individual/HUF on transfer of Virtual Digital Asset (VDA) under section 393(1) [Table Sl. No. 8(vi)]																	
Transaction Details																	
Type of transaction *(select one) (refer Note 5)*					• **Cash** • **In kind/ In exchange of another VDA**												
Sl. No.	Permanent Account Number of the deductee	Name of the Deductee	Date of Transfer of VDA	Total value of Consideration	Amount paid/credited (in Rs.)			Date of payment /credit	Details of tax deposited, where payment made is in kind or in exchange of VDA				Amount on which tax is liable to be deducted	Certificate Number u/s 395(1) of the Act, if applicable	Rate at which tax to be deducted *(refer Note 3)*	Amount of tax deducted at source	Date of deduction
					in cash	in kind	In exchange of another VDA		Amount of tax paid	BSR code	Date on which tax deposited	Challan serial number					
(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**	**(J)**	**(K)**	**(L)**	**(M)**	**(N)**	**(O)**	**(P)**	**(Q)**	**(R)**
(i)																	
(ii)																	
..																	

Part C: Summary of Transactions & Details of Tax, Interest & Fee											
Nature of Transaction*	Section*	Major Head Code*	Minor Head Code*	Amount deducted*	Interest	Fee	Total Payments	Mode of Payment	Challan Identification Number (CIN)*		
									BSR Code	Date of Deposit	Challan Serial Number

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Tax to be deducted at—

   (a) at the rate as per the provision of the Act; or

   (b) higher rates where provisions of section 397(2) are applicable; or

   (c) at the rate mentioned in the certificate issued under section u/s 395(1) by the Assessing Officer.

4. Details of multiple deductees can be filled in the relevant schedule in the same Form, where the deductees are of similar status i.e. corporate or non-corporate. However, where deductees are of different status, separate Forms are to be filed for corporate deductee(s) and non-corporate deductee(s).
5. (i) Select "Type of Transaction" as cash, in case, consideration is wholly in cash or partly in cash and partly in kind but the part in cash is sufficient to meet the liability of deduction of tax in respect of whole of such transfer.

   (ii) Select "Type of Transaction" as in kind/ in exchange of another VDA, in case, consideration is wholly in kind or partly in cash and partly in kind but the part in cash is not sufficient to meet the liability of deduction of tax in respect of whole of such transfer.
6. In case of more than one deductor, each deductor has to file separate form.
7. Some of the information in the form would be pre-filled to the extent possible.
8. Amounts to be filled in ₹ unless otherwise provided.

* To be updated automatically.

FORM NO. 142

Quarterly statement of tax deposited in relation to transfer of virtual digital asset under section 393(1) [Table: S. No. 8(vi)] to be furnished by an Exchange for the quarter ending ……. June/September/December/March of Tax Year

Row No.	Part A: Particulars of the Exchange		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	Number
6.	Tax year		

Part B: Details of transactions

(i) Details of tax paid with respect of transactions referred to in Rule 219(2):

Sl. No.	Name of buyer/ broker	Address of buyer/ broker	Permanent Account Number of buyer / broker	Name of the virtual digital asset (VDA)	Date of transaction	Value of VDA bought by buyer/ broker	Number of VDA bought by buyer/ broker	Total consideration	1% of total consideration	Date of tax payment	Challan details		
											BSR code of bank branch	Amount paid	Challan serial number
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)=(G)*(H)	(J)	(K)	(L)	(M)	(N)
1.													
2.													

(ii) Details of transactions on which tax was not deducted in accordance with the guidelines issued under section 400(2)

Sl. No	Name of broker	Address of broker	Permanent Account Number of broker	Tax Deduction and Collection Account Number of broker	Name of the virtual digital asset (VDA)	Date of transaction	Value of VDA bought by buyer	Number of VDA bought by buyer	Total consideration paid/ credited
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(H)*(I)
1.									
2.									

DECLARATION

I …… (name of the person responsible for deducting tax at source) having Permanent Account Number …..... in my capacity as …… (designation) of ……. (name of the exchange) declare that to the best of my knowledge and belief, the information furnished in the application is correct and truly stated.

Place:
Date:

Signature of the person responsible for deducting tax at source
Name:
Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 143

Quarterly statement of collection of tax at source under Section 397(3)(b) of the Act for the quarter ended……..
(June/September/December/March) …….. (Tax Year)

Row No.	Part A: Particulars of the Collector		
1.	Type of Collector	• Government • Non-Government	
2.	Name	*(refer Note 1)*	
3.	Address	*(refer Note 2)*	
4.	Permanent Account Number	*(refer Note 3)*	
5.	Tax Deduction and Collection Account Number		
6.	E-mail id		
7.	Contact Number	Country Code	Number
8.	Tax year		
9.	Has the statement been filed earlier for this quarter	*Yes/No*	
10.	If answer to Row No. (9) is "Yes", then Return Receipt Number of original statement		
11.	If collector is Government Collector, please mention AIN of PAO/DTO/CDDO code		
Particulars of the person responsible for collection of tax			
12.	Name	*(refer Note 1)*	
13.	Address	*(refer Note 2)*	
14.	Permanent Account Number		
15.	E-mail id		
16.	Contact Number	Country Code	Number

Part B											
1.	Details of the tax collected and paid to the credit of the Central Government:										
	Sl. No.	Total Tax Collected (*refer Note 4*)	Total interest	Total fee *(refer Note 5)*	Total Penalty / Others	Total amount deposited as per challan / Total amount adjusted through Book Adjustment (B+C+D+E) *(refer Note 6)*	Mode of payment of tax (by way of challan/by way of book adjustment (refer Note 7)	BSR code/ Receipt Number of Form No. 137 *(refer Note 8)*	Challan Serial No. / DDO Serial No. of Form No. 137 *(refer Note 8)*	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) *(refer Note 8)*	Minor Head of Challan *(refer Note 9)*
	A	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**I**	**J**	**K**
2.	Details of amount received and tax collected thereon from the collectees (see Annexure)										

DECLARATION

I, ….. (name of the person responsible for collecting tax at source), having Permanent Account Number ……., am the person responsible for collecting tax at source in the case of …….. (name of the collector).

I certify that all the particulars furnished above are correct and complete.

Place:

Date:

Signature of the person responsible for collecting tax at source:

Name:

Designation:

Notes:

1. (a) In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

   (b) ln case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.

2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. It is mandatory for non-Government collectors to quote Permanent Account Number. In case of Government collectors, Permanent Account Number should be mentioned as “PANNOTREQD".
4. In column (B), total tax collected shall be sum of amount of tax collected, surcharge and health & education cess.
5. Fee paid under section 427 for late filling of TCS statement to be mentioned in separate column of 'Total Fee' [column (D)].
6. In column (F), Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other collectors to write the exact amount deposited through challan.
7. In column (G), Government collectors to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other collectors to write “C”.
8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. (H), (I) and (J) should be exactly the same as available at TIN 2.0/TRACES portal.
9. In column (K), mention minor head as marked on the challan.
10. Amounts to be filled in ₹ unless otherwise provided

ANNEXURE: COLLECTEES WISE BREAKUP OF TCS

Details of amount received/debited during the quarter ended _____(dd/mm/yyyy) and of tax collected at source

Sl. No.	Challan Reference No. (Column A of Sl. No. I of Part B)	Permanent account number	Name	Whether non-resident *(Y/N)*	Collectee code *(applicable where collectee is non-resident) (refer Note 8)*	Whether collectee has a permanent establishment in India *(applicable where collectee is non-resident) (yes/No)*	Whether collectee opting out of taxation regime u/s 202(1)?	Amount received / Debited	Date on which amount received/ debited *(dd/mm/yyyy)*	Collection Code *(refer Note 9)*	Total tax collected *(refer Note 10)*
(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**	**(J)**	**(K)**	**(L)**

Total tax deposited	Date of collection *(dd/mm/yyyy)*	Rate at which tax collected	Reason for lower collection/ collection at higher rate *(refer Note 1 to 7)*	Certificate number of certificate issued u/s 395(3) for lower collection of tax	Whether the payment by collectee is liable to TDS as per section 394(5) and whether TDS has been deducted from such payment [if "F" is selected in column (P)] *(Yes/No)*	If answer to (R) is yes, then	
						Challan number	Date of payment of TDS to Central Government
(M)	**(N)**	**(O)**	**(P)**	**(Q)**	**(R)**	**(S)**	**(T)**

DECLARATION

I, ….. (name of the person responsible for collecting tax at source), having Permanent Account Number ……., am the person responsible for collecting tax at source in the case of …….. (name of the collector).

I certify that all the particulars furnished above are correct and complete.

Place: …..

Date: …..

Signature of the person responsible for collecting tax at source

Name:

Designation:

Notes:

1. Write "A" if "lower collection" is on account of a certificate under section 395(3).
2. Write "B" if "non-collection" is on account of furnishing of declaration under section 394(2).
3. Write "C" if collection is at higher rate under section 397(2) on account of non-furnishing of PAN.
4. Write "F" if no collection is on account of section 394(5) or section 402(6) [Table: Sl. No. 4 & 5, Column D].
5. Write “K” if no collection as per the provisions of section 394(4).
6. Write “Y” if no collection is on account of receipt below threshold limit as specified in section 394(1) [Table: Sl. No. 7].
7. Write “Z” if no collection or lower collection is in view of notification issued under section 400(1) of the Income-tax Act, 2025.
8. List of Collectee Codes:

Sl. No.	Status	Description
1	01	Company
2	02	Individual
3	03	Hindu undivided family
4	04	Association of Persons (AOP) except in case of AOP consisting of only companies as its members
5	05	Association of Persons (AOP) consisting of only companies as its members
6	06	Co-operative society
7	07	Firm
8	08	Body of individuals
9	09	Artificial juridical person referred to in clause (g) of sub-section (77) of section 2 of the Income-tax Act, 2025
10	10	Others

9. Write collection code as mentioned below:

Section	***Nature of Receipt***	***Person responsible for collection***	***Section code***

394(1) [Table: Sl. No. 1]	Sale of alcoholic liquor for human consumption.	Seller	1068
394(1) [Table: Sl. No. 2]	Sale of tendu leaves	Seller	1069
394(1) [Table: Sl. No. 3]	Sale of timber obtained under a forest lease	Seller	1070
394(1) [Table: Sl. No. 3]	Sale of timber obtained by any mode other than a forest lease	Seller	1071
394(1) [Table: Sl. No. 3]	Sale of any other forest produce (not being timber or tendu leaves) obtained under a forest lease.	Seller	1072
394(1) [Table: Sl. No. 4]	Sale of scrap.	Seller	1073
394(1) [Table: Sl. No. 5]	Sale of minerals, being coal or lignite or iron ore.	Seller	1074
394(1) [Table: Sl. No. 6.D(a)]	Sale consideration exceeding threshold limit in case of sale of motor vehicle	Seller	1075
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of wrist watch	Seller	1076
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of art piece such as antiques, painting, sculpture	Seller	1077
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of collectibles such as coin, stamp	Seller	1078
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of yacht, rowing boat, canoe, helicopter	Seller	1079
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of pair of sunglasses	Seller	1080
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of bag such as handbag, purse	Seller	1081
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of pair of shoes	Seller	1082
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of sportswear and equipment such as golf kit, ski-wear	Seller	1083

394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of home theatre system	Seller	1084
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of horse for horse racing in race clubs and horse for polo	Seller	1085
394(1) [Table: Sl. No. 7.D(a)]	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding threshold limit for purposes of education or medical treatment	Authorised dealer	1086
394(1) [Table: Sl. No. 7.D(b)]	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding threshold limit for purposes other than education or medical treatment	Authorised dealer	1087
394(1) [Table: Sl. No. 8.D(a)]	Sale of "overseas tour programme package" including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure with amount or aggregate of amounts up to threshold limit.	Seller	1088
394(1) [Table: Sl. No. 8.D(b)]	Sale of "overseas tour programme package" including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure with amount or aggregate of amounts above threshold limit.	Seller	1089
394(1) [Table: Sl. No. 9]	Use of parking lot for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	Seller	1090
394(1) [Table: Sl. No. 9]	Use of toll plaza for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	Seller	1091
394(1) [Table: Sl. No. 9]	Use of mine or quarry for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	Seller	1092

10. In column (L), total tax deducted shall be sum of amount of tax collected, surcharge and health & education cess.

11. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 144

Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents for quarter ended……(June/September/December/March) ……. (Tax Year)] **Part A**			
Row No.	**Particulars of the Deductor**		
1.	Type of deductor	• Government • Non-Government	
2.	Name	*(refer Note 1)*	
3.	Address	*(refer Note 2)*	
4.	Permanent Account Number	*(refer Note 3)*	
5.	Tax Deduction and Collection Account Number		
6.	E-mail id		
7.	Contact Number	Country Code	Number
8.	Tax year		
9.	Has the statement been filed earlier for this quarter	(Yes/No)	
10.	If answer to Sl. No (9) is "Yes", then Return Receipt Number of original statement		
11.	If Government deductor, please mention AIN of PAO/DTO/CDDO		
Particulars of the person responsible for deduction of tax (applicable in case of non-individual deductor)			
12.	Name	*(refer Note 1)*	
13.	Address	*(refer Note 2)*	
14.	Permanent Account Number		
15.	Email id		
16.	Contact number	Country Code	Number

Part B											
1.	Details of the tax deducted and paid to the credit of the Central Government:										
	Sl. No.	Total tax deducted *(refer Note 4)*	Total interest	Total fee *(refer Note 5)*	Total penalty/others	Total amount deposited as per challan / Total amount adjusted through Book Adjustment (B+C+D+E) *(refer Note 6)*	Mode of payment of tax (by way of challan/by way of book adjustment *(refer Note 7)*	BSR code/ Receipt Number of Form No. 137 *(refer Note 8)*	Challan Serial No. / DDO Serial No. of Form No. 137 *(refer Note 8)*	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) *(refer Note 8)*	Minor Head of Challan *(refer Note 9)*
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**	**(J)**	**(K)**
2.	Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure)										

DECLARATION

I, …… (name of the person responsible for deducting tax at source), having Permanent Account Number ……., am the person responsible for deducting tax at source in the case of …….. (name of the deductor).

I certify that all the particulars furnished above are correct and complete.

Place: …..
Date: …..

Signature of the person responsible for deducting tax at source
Name:
Designation:

Notes:

1. (a) In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

   (b) ln case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. It is mandatory for non-Government deductors/payers to quote Permanent Account Number. In case of Government deductors/payers, Permanent Account Number should be mentioned as “PANNOTREQD".
4. In column (B), total tax deducted shall be sum of amount of tax deducted, surcharge and health & education cess.
5. Fee paid under section 427 for late filling of TDS statement to be mentioned in separate column of 'Total Fee' [column (D)].
6. In column (F), Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors/payers to write the exact amount deposited through challan.
7. In column (G), Government deductors/payers to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors/payers to write “C”.
8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. (H), (I), (J) should be exactly the same as available at TIN 2.0/ TRACES portal.
9. In column (K), mention minor head as marked on the challan.
10. Amounts to be filled in ₹ unless otherwise provided.

ANNEXURE: Deductee wise break up of TDS

Details of amount paid/credited during the quarter ended… (dd/mm/yyyy) and of tax deducted at source

Sl. No.	Challan Reference No. [Column A of Table (Sl. No. 1) in Part B]	Permanent Account Number (if available) *(refer Note 10)*	Name	Tax Identification Number/ Unique identification number issued by the country of residence	Address in country of residence	Email	Contact number	Status *(refer Note 11)*	Section code *(refer Note 13)*	Nature of remittance (refer Note 14)	Country to which remittance is made	Whether deductee opting out of taxation regime u/s 202(1)?	Date of payment or credit (dd/mm / yyyy)
(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**	**(J)**	**(K)**	**(L)**	**(M)**	**(N)**

Amount paid or credited	Whether the amount paid or credited is grossed up as per section 393(10) *(Yes/No)*	Amount of cash withdrawal in excess of Rs. 1 crore as referred to in section 393(3) [Table: Sl. No. 5] (in case of person other than co-operative society)	Amount of cash withdrawal which is in excess of Rs. 3 Crore for cases covered by section 393(3) [Table: Sl. No. 5] (in case of co-operative societies)	Total tax deducted *(refer Note 12)*	Total tax deposited	Date of deduction *(dd/mm/yyy)*	Rate at which tax deducted	Whether rate of TDS is as per IT Act (a) or DTAA (b)	Unique acknowledgement number of the corresponding Form No. 145, if applicable	Reason for non-deduction /lower deduction/higher deduction *(refer Notes 1 to 9)*	Certificate number(s) of the certificate under section 395(1) / 395(2) issued for non-deduction /lower deduction
(O)	**(P)**	**(Q)**	**(R)**	**(S)**	**(T)**	**(U)**	**(V)**	**(W)**	**(Z)**	**(AA)**	**(AB)**

For payments covered in section 393(3) [Table Sl. No. 1, Note 2]				For payments covered in section 393(3) [Table Sl. No. 2, Note 2]			
Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number
(AC)	**(AD)**	**(AE)**	**(AF)**	**(AG)**	**(AH)**	**(AI)**	**(AJ)**

DECLARATION

I, ….. (name of the person responsible for deducting tax at source), having Permanent Account Number ……., am the person responsible for deducting tax at source in the case of …….. (name of the deductor).

I certify that all the particulars furnished above are correct and complete.

Place: …..
Date: …..

Signature of the person responsible for deducting tax at source:
Name: ……..
Designation: ……..

Notes:

1. Write “A” if “lower deduction” or “no deduction” is on account of a certificate under section 395(1) and 395(2).
2. Write “C” if deduction is on higher rate under section 397(2) on account of non-furnishing of PAN.
3. Write “G” if no deduction is made on interest paid by an Offshore Banking Unit as per the provisions of section 393(8).
4. Write “H” if no deduction is in view of section 393(4) [Table: Sl. No. 17] in respect of an income paid to a specified fund which is exempt as per Schedule VI [Table: Sl. Nos. 1 to 4].
5. Write “I” if no deduction is in view of section 393(4) [Table: Sl. No. 16] in respect of income of the nature of capital gains on transfer of securities referred to in section 210 paid or payable to a Foreign Institutional Investor.
6. Write "N" if no deduction is on account of payment made to a person referred to in section 393(4) [Table: Sl. No. 18] of the Act or on account of notification issued under fifth proviso to section 194N of the Income-tax Act, 1961.
7. Write “O” if no deduction as per the provisions of section 393(4) [Table: Sl. No. 13].
8. Write “Y” if no deduction is on account of payment below threshold limit as specified in the Income-tax Act, 2025.
9. Write “Z” if no deduction or lower deduction is on account of payment in view of notification issued under section 400(1) of the Act.

10. In case of deductees covered under Rule 217, Permanent Account Number should be mentioned as “PANNOTAVBL”.

11. Fill one of the following in column (I)

Sl. No.	Status	Description
1	01	Company, other than domestic company
2	02	Individual
3	03	Hindu undivided family
4	04	Association of Persons (AOP) except in case of AOP consisting of only companies as its members
5	05	Association of Persons (AOP) consisting of only companies as its members
6	06	Co-operative society
7	07	Firm
8	08	Body of individuals
9	09	Artificial juridical person
10	10	Others

12. In column (S), total tax deducted shall be sum of amount of tax deducted, surcharge and health & education cess.

13. List of section codes is as under:

Section	Nature of Payment	Payee	Payer	Section code
392(7)	Any payment of accumulated balance due to an employee	Any non-resident	Trustees of the Employees' Provident Fund Scheme, 1952 or any person authorized under the scheme to make payment of accumulated balance due to employees	1004
393(2) [Table: Sl. No.1]	Any income referred to in section 211.	(a) A nonresident sportsman (including an athlete) or an entertainer, who is not a citizen of India; or (b) a nonresident sports association or institution	Any person.	1039
393(2) [Table: Sl. No.2]	Any income by way of interest payable in respect of monies borrowed in foreign currency from a source outside India,— (a) under a loan agreement or issue of long term infrastructure	Any nonresident (not being a company) or a foreign company.	Any Indian company or a business trust	1040

	bond on or after the 1st July, 2012 but before the 1st July, 2023; or (b) by way of issue of any long-term bond on or after the 1st October, 2014 but before the 1st July, 2023, which is approved by the Central Government in this behalf.			
393(2) [Table: Sl. No.3]	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of rupee denominated bond before the 1st July, 2023.	Any nonresident (not being a company) or a foreign company.	Any Indian company or a business trust.	1041
393(2) [Table: Sl. No.4.E(a)]	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre. - Issued on or after the 1st April, 2020 but before the 1st July, 2023	Any nonresident (not being a company) or a foreign company.	Any Indian company or a business trust.	1042
393(2) [Table: Sl. No.4.E(b)]	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre - Issued on or after the 1st July, 2023.	Any nonresident (not being a company) or a foreign company.	Any Indian company or a business trust.	1043
393(2) [Table: Sl. No.5]	Any income by way of interest.	Any nonresident (not being a company) or a foreign company.	Any infrastructure debt fund referred to in Schedule VII [Table: Sl. No. 46].	1044
393(2) [Table: Sl. No.6.E(a)]	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(a)]	Any unit holder, being a nonresident (not being a company) or a foreign company.	Any business trust	1045
393(2) [Table: Sl. No.6.E(b)]	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(b)]	Any unit holder, being a nonresident (not being a company) or a foreign company.	Any business trust	1046
393(2) [Table: Sl. No.7]	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 4].	Any unit holder, being a nonresident (not being a company) or a foreign company	Any business trust.	1047
393(2) [Table:	Any income, other than that proportion of income which is	Any unit holder, being a	Any investment fund	1048

Sl. No.8]	exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224.	nonresident (not being a company) or a foreign company.	specified in section 224.	
393(2) [Table: Sl. No.9]	Any income in respect of an investment in a securitisation trust specified in section 221.	Any investor, being a nonresident (not being a company) or a foreign company.	Any securitisation trust specified in section 221.	1049
393(2) [Table: Sl. No.10]	Any income— (a) in respect of units of a Mutual Fund specified under Schedule VII [Table: Sl. No. 20] or [Table: Sl. No. 21]; or (b) from the specified company.	Any nonresident (not being a company) or a foreign company.	Any person	1050
393(2) [Table: Sl. No.11]	Any income in respect of units referred to in section 208.	Any Offshore fund.	Any person	1051
393(2) [Table: Sl. No.12]	Any income by way of long-term capital gains arising from the transfer of units referred to in section 208.	Any Offshore fund.	Any person	1052
393(2) [Table: Sl. No.13]	Any income by way of interest or dividends in respect of bonds or Global Depository Receipts referred to in section 209.	Any nonresident.	Any person	1053
393(2) [Table: Sl. No.14]	Any income by way of long-term capital gains arising from the transfer of bonds or Global Depository Receipts referred to in section 209.	Any nonresident.	Any person	1054
393(2) [Table: Sl. No.15]	Any income in respect of securities referred to in section 210(1) [Table: Sl. No. 1].	Any Foreign Institutional Investor	Any person	1055
393(2) [Table: Sl. No.16]	Any income in respect of securities referred to in section 210(1) [Table: Sl. No. 1].	A specified fund, referred to in Schedule VI [Note 1(g)].	Any person	1056
393(2) [Table: Sl. No.17]	Any interest (not being interest referred to against serial numbers 2, 3, 4 and 5) or any other sum chargeable under the provisions of this Act, not being income chargeable under the head “Salaries”.	Any nonresident (not being a company) or a foreign company.	Any person	1057
393(3) [Table: Sl. No.1]	Any income by way of winnings (other than winnings from serial number 2) from— (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever	Any nonresident	Any person	1058
393(3) [Table:	Any income by way of winnings (other than winnings from Sl.	Any nonresident	Any person	1059

Sl. No. 1 Note 2]	No. 2 of the table at section 393(3)) from— (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released			
393(3) [Table: Sl. No.2]	Any income by way of winnings from online game.	Any nonresident	Any person	1060
393(3) [Table: Sl. No. 2 Note 2]	Any income by way of winnings from online games, is made in kind or in cash but such part in cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released	Any nonresident	Any person.	1061
393(3) [Table: Sl. No.3]	Any income by way of winnings from any horse race.	Any nonresident	Any person	1062
393(3) [Table: Sl. No.4]	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets.	Any nonresident	Any person	1063
393(3) [Table: Sl. No.5.D(a)]	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society	Any nonresident	Every person, being,— (a) a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution referred to in section 51 of that Act); (b) a cooperative society engaged in carrying on the business of banking; or (c) a post office	1064
393(3) [Table: Sl. No. 5.D(b)]	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society	Any nonresident	Every person, being,— (a) a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution	1065

			referred to in section 51 of that Act); (b) a cooperative society engaged in carrying on the business of banking; or (c) a post office.	
393(3) [Table: Sl. No.6]	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961).	Any nonresident	Any person	1066
393(3) [Table: Sl. No.7]	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account).	Any nonresident	Any person, being a firm	1067

14. List of nature of remittances are as under:

Sl. No.	Nature of Remittance
1	Winnings from lottery or cross word puzzle, card game, gambling or betting of any form etc
2	Winnings from online games
3	Winnings from horse race
4	Payments to non-resident Sportsmen or entertainer/Sport Associations or institution
5	Interest income
6	Dividend income referred to in the in the section 207(1) [Table: Sl. No.1]
7	Dividend income referred to in the section 207(1) [Table: Sl. No.2]
8	Income by way of renting or leasing or letting out any real estate asset
9	Investment income
10	Long term capital gains referred to in section 214 [Table: Sl. No. 2] or 197(1)
11	Long term capital gains referred to in section 198 exceeding one lakh twenty-five thousand rupees,
12	Long term capital gains referred to in section 214 [Table: Sl. No. 1]
13	Short term capital gains referred to in section 196
14	Short term capital gains (not being short term capital gains referred to in section 196)
15	Commission
16	Fee for technical services/ included services
17	Royalty
18	Cash withdrawal
19	Other income

15. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 145

Information to be furnished for payments to a non-resident not being a company, or to a foreign company

Part A

(To be filled up if the remittance is taxable under Act and the remittance or the aggregate of such remittances, as the case may be, does not exceed ₹ 5,00,000 rupees during the tax year)

Row No.	Particulars of the Remitter (Sender)		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Residential Status	*(refer Note 4)*	
6.	Tax Deduction and Collection Account Number (if available)		
7.	Email id		
8.	Contact number	Country Code	Number
	Particulars of the Remittee (Recipient)		
9.	Name	*(refer Note 1)*	
10.	Permanent Account Number, if available	*(refer Note 5)*	
11.	Tax Identification Number (TIN) in country of residence	*(refer Note 6)*	
12.	Country of residence	*(drop down)*	
13.	Complete address in the country of residence	*(refer Note 2)*	
14.	Email id		
15.	Contact number	Country Code	Number
	Particulars of the Remittance (Fund Transfer)		
16.	Country to which remittance is made	*(drop down)*	
17.	Amount to be remitted (before deduction of tax at source)		
18.	Aggregate amount of remittances made during the tax year including this remittance	*(refer Note 7)*	
19.	Particulars of bank		
	(a) IFSC Code		
	(b) Name		
	(c) Branch		
	(d) BSR Code of the branch (7 digit)		
20.	Particulars of authorized dealer		
	(a) Is the bank and authorized dealer the same	*(Yes/No)*	
	(b) If no, then name of the authorized dealer	*(drop down)*	
	(c) ITDREIN		
21.	Proposed date of remittance	*(dd/mm/yyyy)*	
22.	Nature of remittance	*(refer Note 8)*	
23.	Purpose code as per Reserve Bank of India		
24.	Sub code as per Reserve Bank of India		
25.	Particulars of deduction of tax at source		

	(a) Amount of tax deducted at source	
	(b) Rate of deduction of tax at source (%)	
	(c) Date of deduction	*(dd/mm/yyyy)*

DECLARATION

1. I, _____ (name of the person responsible for paying to non-resident), having Permanent Account Number …… in the capacity of _____ (designation) declare that the information given above is true and correct and no relevant information has been concealed.

2. I further undertake to submit the requisite documents for:

(a) enabling the income-tax authorities to determine the nature and amount of income of the recipient
(b) determining my liability under the Act as a person responsible for deduction of tax at source.

Place: …… Signature of the person responsible for paying to non-resident

Date: …… Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. In case of non-availability of PAN, provisions of section 397(2)(c) of Act shall be applicable.
6. Tax Identification Number of the remittee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remittee is identified by the Government of that country or the specified territory of which he claims to be a resident.
7. Aggregate remittances made during the tax year shall be the sum of all remittances made before deduction of tax at source.
8. Please select anyone from the followings for nature of remittance

S. No.	Nature of Remittances
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges
5	Brokerage Charges
6	Business Income Other Than That Covered by Categories Above
7	Cargo Handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)
10	Clearing & Forwarding Charges

11	Commission
12	Communication Charges
13	Consulting Services
14	Designing Fee
15	Directors Fees
16	Dividend
17	Drilling
18	Engineering Services
19	Equipment Rental Charges
20	Fabrication Services
21	Fees for Technical Services/ Fees For Included Services
22	Freight Charges
23	Income from Immoveable Property
24	Income from Shipping, Inland Waterways Or Air Transport
25	Installation & Commissioning Services
26	Insurance Commissions
27	Interest Payment
28	Investment Income
29	Lease Payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fee
33	Mobilestation Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students Or Business Apprentice
38	Pensions (Other Than Those Related to Past Employment)
39	Processing Charges
40	Professional Services
41	Purchase of Software
42	R&D Charges
43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees
47	Retention Fees
48	Royalty
49	Sales and Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses
53	Sponsorship Fees
54	Subscription Fees

55	Supervision Charges
56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services
62	Winning from Horse Races.
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of any sort.
64	Consular Receipts
65	Other Income / Other (Not in The Nature of Income)

9. Some of the information in the form would be pre-filled to the extent possible.
10. Amounts to be filled in ₹ unless otherwise provided.

Part B

(To be filled up if the remittance is taxable under the Act ("IT Act") and the remittance or the aggregate of such remittances, as the case may be, exceeds ₹ 5,00,000 during the tax year and certificate u/s 395 (1)/ 395(2) of the Act has been obtained from the Assessing Officer.)

Row No.	Particulars of the Remitter (Sender)		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Residential Status	*(refer Note 4)*	
6.	Tax Deduction and Collection Account Number (if available)		
7.	Email id		
8.	Contact number	Country Code	number
	Particulars of the Remittee (Recipient)		
9.	Name	*(refer Note 1)*	
10.	Permanent Account Number, if available	*(refer Note 5)*	
11.	Tax Identification Number (TIN) in country of residence	*(refer Note 6)*	
12.	Country of residence	*(drop down)*	
13.	Complete address in country of residence	*(refer Note 2)*	
14.	Email id		
15.	Contact number	Country Code	Number
	Particulars of certificate issued by the Assessing Officer		
16.	Certificate number		
17.	Date		
18.	Section under which certificate is obtained	○ 395(1) ○ 395(2)	
19.	Amount on which tax is to be deducted		
20.	Rate at which tax is to be deducted (%)		
21.	Designation of Assessing officer		
	Particulars of the Remittance (Fund Transfer)		
22.	Country to which remittance is made	*(drop down)*	
23.	Currency	*(drop down)*	
24.	Amount to be remitted (before deduction of tax at source)	In foreign currency	
		In ₹	
25.	Particulars of bank		
	(a) IFSC Code		
	(b) Name		
	(c) Branch		
	(d) BSR Code of the branch (7 digit)		
26.	Particulars of authorized dealer		
	(a) Is the bank and authorized dealer the same	*(Yes/No)*	
	(b) If no, then name of the authorized dealer	*(drop down)*	

	(c) ITDREIN	
27.	Proposed date of remittance	*(dd/mm/yyyy)*
28.	Nature of remittance	*(refer Note 7)*
29.	Purpose code as per Reserve Bank of India	
30.	Sub-code as per Reserve Bank of India	
31.	Particulars of deduction of tax at source	
	(a) Amount of tax deducted at source	
	(b) Rate of deduction of tax at source (%)	
	(c) Date of deduction	*(dd/mm/yyyy)*

DECLARATION

1. I, _____ (name of the person responsible for paying to non-resident), having Permanent Account Number ……. in the capacity of _____ (designation) declare that the information given above is true and correct and no relevant information has been concealed.

2. I certify that a certificate under section 395(1)/ 395(2) of the Act has been obtained, particulars of which are given in this Form.

3. I further undertake to submit the requisite documents for—
   (a) enabling the income tax authorities to determine the nature and amount of income of the recipient;
   (b) determining my liability under the Act as a person responsible for deduction of tax at source.

Place: ……

Date: ……

Signature of the person responsible for paying to non-resident

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. In case of non-availability of PAN, provisions of section 397(2)(c) of the Act shall be applicable.
6. Tax Identification Number of the remittee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remittee is identified by the Government of that country or the specified territory of which he claims to be a resident.
7. Please select anyone from the followings for nature of remittance

S. No.	Nature of Remittances
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges

5	Brokerage Charges
6	Business Income Other Than That Covered by Categories Above
7	Cargo Handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)
10	Clearing & Forwarding Charges
11	Commission
12	Communication Charges
13	Consulting Services
14	Designing Fee
15	Directors Fees
16	Dividend
17	Drilling
18	Engineering Services
19	Equipment Rental Charges
20	Fabrication Services
21	Fees for Technical Services/ Fees For Included Services
22	Freight Charges
23	Income from Immoveable Property
24	Income from Shipping, Inland Waterways Or Air Transport
25	Installation & Commissioning Services
26	Insurance Commissions
27	Interest Payment
28	Investment Income
29	Lease Payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fee
33	Mobilestation Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students Or Business Apprentice
38	Pensions (Other Than Those Related to Past Employment)
39	Processing Charges
40	Professional Services
41	Purchase of Software
42	R&D Charges
43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees
47	Retention Fees
48	Royalty

49	Sales and Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses
53	Sponsorship Fees
54	Subscription Fees
55	Supervision Charges
56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services
62	Winning from Horse Races.
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of any sort.
64	Consular Receipts
65	Other Income / Other (Not in The Nature of Income)

8. Some of the information in the form would be pre-filled to the extent possible.
9. Amounts to be filled in ₹ unless otherwise provided.

Part C

(To be filled up if the remittance is taxable under Act ("IT Act") and the remittance or the aggregate of such remittances, as the case may be, exceeds ₹ 5,00,000 during the tax year and a certificate in Form No. 146 from an accountant as defined in the Section 515(3)(b) of the Act has been obtained)

Row No.	Particulars of the Remitter (Sender)		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Residential Status	*(refer Note 4)*	
6.	Tax Deduction and Collection Account Number (if available)		
7.	Email id		
8.	Contact number	Country Code	Number
	Particulars of the Remittee (Recipient)		
9.	Name	*(refer Note 1)*	
10.	Permanent Account Number, if available	*(refer Note 5)*	
11.	Tax Identification Number (TIN) in country of residence	*(refer Note 6)*	
12.	Country of residence	*(drop down)*	
13.	Complete Address in country of residence	*(refer Note 2)*	
14.	Principal place of business		
15.	Email id		
16.	Contact number	Country Code	Number
	Details of Accountant		
17.	Name	*(refer Note 1)*	
18.	Permanent Account Number		
19.	Address	*(refer Note 2)*	
20.	Member Registration Number		
21.	Date of Registration	*(dd/mm/yyyy)*	
22.	Unique Document Identification Number (UDIN)		
23.	Form 146 Acknowledge Receipt Number		
24.	Name of the proprietorship/firm:		
25.	Firm Registration Number (FRN)		
	Particulars of the Remittance (Fund Transfer)		
26.	Country to which remittance is made	*(drop down)*	
27.	Currency	*(drop down)*	
28.	Amount to be remitted (before deduction of tax at source)	In foreign currency	
		In ₹	
29.	Particulars of Bank		
	(a) IFSC Code		
	(b) Name of Bank		
	(c) Branch of the bank		
	(d) BSR Code of the bank branch (7 digit)		
30.	Particulars of authorized dealer		
	(a) Is the bank and authorized dealer the same	*Yes/No*	
	(b) If no, then name of the authorized dealer		

	(c) ITDREIN	
31.	Proposed date of remittance	*(dd/mm/yyyy)*
32.	Nature of remittance	*(refer Note 7)*
33.	Purpose code as per Reserve Bank of India	
34.	Sub-code as per Reserve Bank of India	
35.	Whether tax payable has been grossed up as per section 393(10) of the Act	*Yes/No*
36.	**Taxability under the provisions of the Act [without considering Double Taxation Avoidance Agreement ("DTAA")]**	
	(a) is remittance chargeable to tax in India	*Yes/No*
	(b) if no, give reasons	
	(c) if yes,	
	(i) section under which remittance is chargeable to tax	
	(ii) amount of income chargeable to tax	
	(iii) tax liability	
	(iv) basis of determining taxable income and tax liability	
	(v) rate of deduction of tax at source (%)	
37.	If relief is claimed under DTAA—	*Yes/No*
	(a) has Tax Residency Certificate is obtained from the remittee	*Yes/No*
	(b) if yes, Tax Residency Certificate Number	
	(c) relevant DTAA	
	(d) article of DTAA	
	(e) nature of payment as per DTAA	
	(f) taxable income as per DTAA	
	(g) tax liability as per DTAA	
38.	**Taxability under the Double Taxation Avoidance Agreement ("DTAA")**	
A.	**If the remittance is on account of royalties, fee for technical services, interest, dividend (not connected with permanent establishment) please indicate: -**	
	(a) is such remittance taxable in India as per DTAA	*Yes/No*
	(b) if yes,—	
	(i) article of DTAA	
	(ii) amount taxable in India as per DTAA	
	(iii) rate of deduction of tax at source as per DTAA (%)	
	(c) if no, furnish brief reasons, specifying article of DTAA	
B.	**If remittance is on account of business income (including business income where royalty, fee for technical services or interest is connected with permanent establishment), please indicate—-**	
	(a) is such remittance taxable in India as per DTAA	*Yes/No*
	(b) if yes,—	
	(i) article of DTAA	
	(ii) amount taxable in India as per DTAA	
	(iii) rate of deduction of tax at source as per DTAA (%)	

	(c) if no, furnish brief reasons, specifying article of DTAA	
C.	**If remittance is on account of capital gains, please indicate: -**	
	(a) is such remittance taxable in India as per DTAA	*Yes/No*
	(b) if yes,—	
	(i) article of DTAA	
	(ii) long-term capital gains	
	(iii) short-term capital gains	
	(iv) basis of arriving at capital gains	
	(v) rate of deduction of tax at source as per DTAA (%)	
	(c) if no, furnish brief reasons, specifying article of DTAA	
D.	**If remittance not covered by sub-items A, B and C**	
	(a) nature of remittance	
	(b) is such remittance taxable in India as per DTAA	*Yes/No*
	(c) if yes,—	
	(i) article of DTAA	
	(ii) amount taxable in India as per DTAA	
	(iii) rate of deduction of tax at source as per DTAA (%)	
	(d) if no, furnish brief reasons, specifying article of DTAA	
Details of tax deducted at source		
39.	Amount of tax deducted at source	
40.	Whether tax is deducted at source— (i) as per the Act or (ii) as per relevant DTAA	*(i)/(ii)*
41.	Rate at which tax is deducted	As per the Act (%) or as per DTAA (%)
42.	Actual amount of remittance after deduction of tax at source	In foreign currency In ₹
43.	Date of deduction of tax at source, if any	*(dd/mm/yyyy)*

DECLARATION

1. I, _____ (name of the person responsible for paying to non-resident), having Permanent Account Number …… in the capacity of _____ (designation) declare that the information given above is true and correct and no relevant information has been concealed.

2. I certify that a certificate has been obtained from an accountant, particulars of which are given in this Form, certifying the amount, nature and correctness of deduction of tax at source.

3. In case where it is found that the tax actually deductible on the amount of remittance has not been deducted or after deduction has not been paid or not paid in full, I undertake to pay the amount of tax not deducted or not paid, as the case may be, along with interest due.

4. I shall also be subject to the provisions of penalty for the said default as per the provisions of the Act.

5. I further undertake to submit the requisite documents for—

(a) enabling the income-tax authorities to determine the nature and amount of income of the recipient;

(b) determining my/our liability under the Act as a person responsible for deduction of tax at source.

Place……

Signature of the person responsible for paying to non-resident……

Date ……..

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii.State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. In case of non-availability of PAN, provisions of section 397(2)(c) of the Act shall be applicable.
6. Tax Identification Number of the remittee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remittee is identified by the Government of that country or the specified territory of which he claims to be a resident.
7. Please select anyone from the followings for nature of remittance

S. No.	Nature of Remittances
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges
5	Brokerage Charges
6	Business Income Other Than That Covered by Categories Above
7	Cargo Handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)
10	Clearing & Forwarding Charges
11	Commission
12	Communication Charges
13	Consulting Services
14	Designing Fee
15	Directors Fees
16	Dividend
17	Drilling
18	Engineering Services
19	Equipment Rental Charges

20	Fabrication Services
21	Fees for Technical Services/ Fees For Included Services
22	Freight Charges
23	Income from Immoveable Property
24	Income from Shipping, Inland Waterways Or Air Transport
25	Installation & Commissioning Services
26	Insurance Commissions
27	Interest Payment
28	Investment Income
29	Lease Payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fee
33	Mobilestation Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students Or Business Apprentice
38	Pensions (Other Than Those Related to Past Employment)
39	Processing Charges
40	Professional Services
41	Purchase of Software
42	R&D Charges
43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees
47	Retention Fees
48	Royalty
49	Sales and Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses
53	Sponsorship Fees
54	Subscription Fees
55	Supervision Charges
56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services
62	Winning from Horse Races.
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of any sort.

64	Consular Receipts
65	Other Income / Other (Not in The Nature of Income)

8. Some of the information in the form would be pre-filled to the extent possible.
9. Amounts to be filled in ₹ unless otherwise provided.

Part D

[To be filled up if the remittance is not taxable under the Act {other than payments referred to in Rule 220(3) by the person referred to in Rule 220(2)]

Row No.	Particulars of the Remitter (Sender)		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Residential Status	*(refer Note 4)*	
6.	Tax Deduction and Collection Account Number (if available)		
7.	Email id		
8.	Contact number	Country Code	Number
	Particulars of the Remittee (Recipient)		
9.	Name	*(refer Note 1)*	
10.	Permanent Account Number, if available		
11.	Tax Identification Number (TIN) in country of residence	*(refer Note 5)*	
12.	Country of residence	*(drop down)*	
13.	Complete address in country of residence	*(refer Note 2)*	
14.	Email ID		
15.	Contact number	Country Code	Number
	Particulars of the Remittance (Fund Transfer)		
16.	Country to which remittance is made	*(drop down)*	
17.	Amount to be remitted (before deduction of tax at source)	In foreign currency	
		In ₹	
18.	Particulars of Bank		
	(a) IFSC Code		
	(b) Name of Bank		
	(c) Branch of the bank		
	(d) BSR Code of the bank branch (7 digit)		
19.	Particulars of authorized dealer	*Yes/No*	
	(a) Is the bank and authorized dealer the same	*(drop down)*	
	(b) If no, then Name of the authorized dealer		
	(c) ITDREIN		
20.	Proposed date of remittance	*(dd/mm/yyyy)*	
21.	Nature of remittance	*(refer Note 6)*	
22.	Purpose code as per Reserve Bank of India		
23.	Sub-code as per Reserve Bank of India		

1. I certify that I have reason to believe that the remittance as above is not chargeable under the provision of the Act and is not liable for deduction of tax at source.

DECLARATION

1. I, _____ (name of the person responsible for paying to non-resident), having Permanent Account Number …… in the capacity of _____ (designation) declare that the information given above is true and correct and no relevant information has been concealed.

2. In a case where it is found that the tax actually deductible on the amount of remittance has not been deducted or after deduction has not been paid or not paid in full, I undertake to pay the amount of tax not deducted or not paid, as the case may be, along with interest due.

3. I shall also be subject to the provisions of penalty for the said default as per the provisions of the Act.

4. I further undertake to submit the requisite documents for—

(a) enabling the income-tax authorities to determine the nature and amount of income of the recipient;

(b) determining my liability under the Act as a person responsible for deduction of tax at source.

Place……

Signature of the person responsible for paying to non-resident……

Date ……..

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain (i) Flat/Door/Block number, (ii) Name of the premises, (iii) Road/Street/Lane, (iv) Area/locality, (v) Town/City/District, (vi) State, (vii) Pin/ZIP Code.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. Tax Identification Number of the remittee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remittee is identified by the Government of that country or the specified territory of which he claims to be a resident.
6. Please select anyone from the followings for nature of remittance

S. No.	Nature of Remittances
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges
5	Brokerage Charges
6	Business Income Other Than That Covered by Categories Above
7	Cargo Handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)

10	Clearing & Forwarding Charges
11	Commission
12	Communication Charges
13	Consulting Services
14	Designing Fee
15	Directors Fees
16	Dividend
17	Drilling
18	Engineering Services
19	Equipment Rental Charges
20	Fabrication Services
21	Fees for Technical Services/ Fees For Included Services
22	Freight Charges
23	Income from Immoveable Property
24	Income from Shipping, Inland Waterways Or Air Transport
25	Installation & Commissioning Services
26	Insurance Commissions
27	Interest Payment
28	Investment Income
29	Lease Payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fee
33	Mobilestation Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students Or Business Apprentice
38	Pensions (Other Than Those Related to Past Employment)
39	Processing Charges
40	Professional Services
41	Purchase of Software
42	R&D Charges
43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees
47	Retention Fees
48	Royalty
49	Sales and Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses
53	Sponsorship Fees

54	Subscription Fees
55	Supervision Charges
56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services
62	Winning from Horse Races.
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of any sort.
64	Consular Receipts
65	Other Income / Other (Not in The Nature of Income)

7. Some of the information in the form would be pre-filled to the extent possible.
8. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 146

Certificate of an accountant for payments to a non-resident, not being a company or to a foreign company

Particulars of the Remitter (Sender)			
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Residential Status	*(refer Note 4)*	
6.	Tax Deduction and Collection Account Number (if available)		
7.	Email id		
8.	Contact number	Country Code	Number
Particulars of the Remittee (Recipient)			
9.	Name	*(refer Note 1)*	
10.	Permanent Account Number, if available	*(refer Note 5)*	
11.	Tax Identification Number (TIN) in country of residence	*(refer Note 6)*	
12.	Country of residence	*(drop down)*	
13.	Complete Address in country of residence	*(refer Note 2)*	
14.	Principal place of business		
15.	Email id		
16.	Contact number	Country Code	Number
Particulars of the Remittance (Fund Transfer)			
17.	Country to which remittance is made	*(drop down)*	
18.	Currency	*(drop down)*	
19.	Amount to be remitted (before deduction of tax at source)	In foreign currency	
		In ₹	
20.	Particulars of bank		
	(a) IFSC Code		
	(b) Name		
	(c) Branch		
	(d) BSR Code of the branch (7 digit)		
21.	Particulars of authorized dealer		
	(a) Is the bank and authorized dealer the same	*(Yes/No)*	
	(b) If no, then name of the authorized dealer	*(drop down)*	
	(c) ITDREIN		

22.	Proposed date of remittance	*(dd/mm/yyyy)*
23.	Nature of remittance	*(refer Note 7)*
24.	Purpose code as per Reserve Bank of India	
25.	Sub-code as per Reserve Bank of India	
26.	Whether tax payable has been grossed up as per section 393(10) of the Act	*(Yes/No)*
	Details in respect of taxability	
27.	**Taxability under the provisions of Income-tax Act [without considering Double Taxation Avoidance Agreement ("DTAA")]**	
	(a) is remittance chargeable to tax in India	*Yes/No*
	(b) if no, give reasons	
	(c) if yes,	
	(i) section under which remittance is chargeable to tax	
	(ii) amount of income chargeable to tax	
	(iii) tax liability	
	(iv) basis of determining taxable income and tax liability	
	(v) rate of deduction of tax at source (%)	
28.	If relief is claimed under DTAA—	*Yes/No*
	(a) has Tax Residency Certificate is obtained from the remittee	*Yes/No*
	(b) if yes, Tax Residency Certificate number	
	(c) relevant DTAA	
	(d) article of DTAA	
	(e) nature of payment as per DTAA	
	(f) taxable income as per DTAA	
	(g) tax liability as per DTAA	
29.	**Taxability under the Double Taxation Avoidance Agreement ("DTAA")**	
	A. If the remittance is on account of royalties, fee for technical services, interest, dividend (not connected with permanent establishment), please indicate—	
	(a) is such remittance taxable in India as per DTAA	*Yes/No*
	(b) if yes,—	
	(i) article of DTAA	
	(ii) amount taxable in India as per DTAA	
	(iii) rate of deduction of tax at source as per DTAA (%)	
	(c) if no, furnish brief reasons, specifying article of DTAA	

	B. If remittance is on account of business income (including business income where royalty, fee for technical services or interest is connected with permanent establishment), please indicate—						
	(a) is such remittance taxable in India as per DTAA	*Yes/No*					
	(b) if yes,—						
	(i) article of DTAA						
	(ii) amount taxable in India as per DTAA						
	(iii) rate of deduction of tax at source as per DTAA (%)						
	(c) if no, furnish brief reasons, specifying article of DTAA						
	C. If remittance is on account of capital gains, please indicate—						
	(a) is such remittance taxable in India as per DTAA	*Yes/No*					
	(b) if yes,—						
	(i) article of DTAA						
	(ii) long-term capital gains	Date of sale	Total sale consideration	Date of acquisition	Cost of acquisition	Cost of improvement, if any	LTCG
	(iii) short-term capital gains	Date of sale	Total sale consideration	Date of acquisition	Cost of acquisition	Cost of improvement, if any	STCG
	(iv) rate of deduction of tax at source as per DTAA (%)						
	(c) if no, furnish brief reasons, specifying article of DTAA						
	D. If remittance not covered by sub-items A, B and C						
	(a) nature of remittance						
	(b) is such remittance taxable in India as per DTAA	*Yes/No*					
	(b) if yes,—						
	(i) article of DTAA						
	(ii) amount taxable in India as per DTAA						
	(iii) rate of deduction of tax at source as per DTAA (%)						
	(c) if no, furnish brief reasons, specifying article of DTAA						

	Details of Tax Deducted at Source		
30.	Amount of tax deducted at source		
31.	Whether tax is deducted at source— (i) as per the Act or (ii) as per relevant DTAA	*(i)/(ii)*	
32.	Rate at which tax is deducted	As per the Act (%) or as per DTAA (%)	
33.	Actual amount of remittance after deduction of tax at source	In foreign currency	
		In ₹	
34.	Date of deduction of tax at source, if any	*(dd/mm/yyyy)*	

VERIFICATION

1. I …….. (name of accountant) having Permanent Account Number …… have examined—

(a) the agreement (wherever applicable) between Mr./Ms./M/s*……. (Remitters) and Mr./Ms./M/s*……. (Remittee) requiring the above remittance; and

(b) the relevant documents and books of account required for ascertaining the nature of remittance and for determining the rate of deduction of tax at source as per provisions of Chapter- XIX-B of the Act.

2. I hereby certify the that the above details are true and correct.

Place
Date

Signature of the accountant

Name……...
Permanent Account Number……
Member Registration Number……..
Date of Registration……..
Unique Document Identification Number (UDIN)…….
Name of the proprietorship/ firm……..
Firm Registration Number……..

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. In case of non-availability of PAN, provisions of section 397(2)(c) of the Act shall be applicable.
6. Tax Identification Number of the remittee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remittee is identified by the Government of that country or the specified territory of which he claims to be a resident.
7. Please select anyone from the followings for nature of remittance

S. No.	Nature of Remittances
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges
5	Brokerage Charges
6	Business Income Other Than That Covered by Categories Above
7	Cargo Handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)
10	Clearing & Forwarding Charges
11	Commission
12	Communication Charges
13	Consulting Services
14	Designing Fee
15	Directors Fees
16	Dividend
17	Drilling
18	Engineering Services

19	Equipment Rental Charges
20	Fabrication Services
21	Fees for Technical Services/ Fees For Included Services
22	Freight Charges
23	Income from Immoveable Property
24	Income from Shipping, Inland Waterways Or Air Transport
25	Installation & Commissioning Services
26	Insurance Commissions
27	Interest Payment
28	Investment Income
29	Lease Payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fee
33	Mobilestation Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students Or Business Apprentice
38	Pensions (Other Than Those Related to Past Employment)
39	Processing Charges
40	Professional Services
41	Purchase of Software
42	R&D Charges
43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees
47	Retention Fees
48	Royalty
49	Sales and Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses
53	Sponsorship Fees
54	Subscription Fees

55	Supervision Charges
56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services
62	Winning from Horse Races.
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of any sort.
64	Consular Receipts
65	Other Income / Other (Not in The Nature of Income)

8. Some of the information in the form would be pre-filled to the extent possible.
9. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 147

Quarterly statement to be furnished by an authorised dealer in respect of remittances made for the quarter of …….. of (Tax Year)

Part A: Particulars of authorised dealer

1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	Number
6.	ITDREIN		

Part B: Particulars of remittance made

Remitter Details			**Remittee Details**				**Remittance Details**					
Sl. No.	Name	Permanent Account Number	Name	Permanent Account Number, if available	Tax Identification Number, if available *(refer Note 3)*	Country of which remittee is a residence	Amount	Date	Full particulars of the Account to which remittance is made	Purpose Code as per RBI	Form No. 145 acknowledgment no.	If Form No. 145 not required enter required code as per Note 4

DECLARATION

I ……..(full name), having Permanent Account Number …….. in my capacity as … (designation)…. of …… (name of the authorised dealer) declare that the information given above are correct, true and complete.

Place ……

Date …….

Signature

Name

Designation

Notes

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. Tax Identification Number of the deductee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the deductee is identified by the Government of that country or the specified territory of which he claims to be a resident.

4. i) Write "A" if furnishing of Form No. 145 is exempt under Rule 220(3)(a)

ii) Write "B" if furnishing of Form No. 145 is exempt under Rule 220 (3)(b)

iii) Write "C" if furnishing of Form No. 145 is exempt under Rule 220 (3)(c)

5. Some of the information in the form would be pre-filled to the extent possible.

6. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 148

Quarterly statement to be furnished by a unit of an International Financial Services Centre, as referred to in section 147(1)(b), in respect of remittances, made for the quarter of …….. of (Tax Year)

Part A: Details of the Unit

1.	Name of the unit	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Tax deduction and collection account number		
5.	Status	*(refer Note 3)*	
6.	Residential status	*(refer Note 4)*	
7.	Email id		
8.	Contact number	Country Code	*Number*

Part B: Details of remittance

Sl. No.	Details of the remitter, if	**Remittee Details**	**Remittance Details**

	different from the Unit referred in Sl. No. 1 of Part A above															
	Name	Permanent Account Number	Name	Permanent account number, if available	Address	Email	Phone number	Country of which the remittee is resident		Country to which remittance is made		Date of remittance	Amount of remittance		Nature of remittance	Purpose Code as per RBI (if applicable)
										Country	Currency		In foreign Currency	In ₹		

Verification

I, …… (full name), having Permanent Account Number …… declare that the information given above are correct and complete.

and/or

(applicable in case where the Unit referred in Sl. No. 1 of Part A is the remitter)

1. I, ….. (full name), having Permanent Account Number …… in the capacity of …… (designation) declare that the information given above is true and correct and no relevant information has been concealed.

2. In a case where it is found that the tax actually deductible on the amount of remittance has not been deducted or after deduction has not been paid or not paid in full, I undertake to pay the amount of tax not deducted or not paid, as the case may be, along with the interest due. I shall also be subject to the provision of penalty for the said default as per the provisions of the Act.

3. I further undertake to submit the requisite documents for—

(a) enabling the income-tax authorities to determine the nature and amount of income of the recipient;

(b) determining my liability under the Income-tax Act as a person responsible for deduction of tax at source.

Place: Signature

Date: Name:

Notes

1. The name shall be provided in full.

2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. Fill 'person' status as (i) Individual (ii)Hindu undivided family (iii) Company (iv) Firm(v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust

4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.

5. Some of the information in the form would be pre-filled to the extent possible.

6. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 149

Form for furnishing accountant certificate under *section 398(2)* of the Act

Part A

Row no.	Particulars of the payer	
1.	Name	*(refer Note 1)*
2.	Address	*(refer Note 2)*
3.	Permanent Account Number	*(refer Note 3)*
4.	Tax Deduction and Collection Account Number, if applicable	
	Particulars of the person responsible for paying	
5.	Name	*(refer Note 1)*
6.	Address	*(refer Note 2)*
7.	Permanent Account Number	
	Particulars of the payee	
8.	Name	*(refer Note 1)*
9.	Address	*(refer Note 2)*
10.	Permanent Account Number	
	Particulars of transactions	
11.	Amount paid/credited to the account of the payee after—	
	(a) non-deduction of tax	
	(b) short-deduction of tax	
	(c) Total (a)+(b)	
12.	Interest under section 398(3)(a) on amount referred to in 11(c) above	
13.	Whether the interest referred to in Row No. 12 above, has been paid	*Yes/No*
14.	If answer to Row No. 13 above is yes, please provide details of such payment	

Challan Details		
BSR Code of the bank	Challan Serial Number	Date of deposit through challan

Or

Book Identification Number *(refer Note 4)*		
Receipt Number (first seven digits of BIN)	Receipt Number (first seven digits of BIN)	Date of deposit through challan

DECLARATION

I…….. (name of the person responsible for the deduction of tax) having Permanent Account Number …… in the case of …….. (name of the

payer) declare and state that above details are true and correct.

Further, a certificate from an accountant certifying that the payee has fulfilled all the conditions mentioned in 398(2) of the Act is enclosed as Annexure A to this Form.

Place: ……

Date: ……

Signature of the person responsible for deduction of tax

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. In case of Government deductors, for "Permanent Account Number", shall be mentioned as "PANNOTREQD".
4. For payment made without production of challan by the Government deductor.
5. Some of the information in the form would be pre-filled to the extent possible.
6. Amounts to be filled in ₹ unless otherwise provided.

ANNEXURE A

Certificate of accountant under section 398(2) of the Act for certifying the furnishing of return of income, payment of tax etc. by the payee

I/We *hereby confirm that I/we* have examined the relevant accounts, documents and records of..... (name and address of the payee) with [Permanent Account Number] ….. for the period … and hereby certify the following:

i) ….. (payer) has paid to or credited following sum to the account of ….. (payee) without deduction of whole or any part of the tax in accordance with the provisions of Chapter XIX

Nature of payment	Date of payment or credit	Table No. and Sl. No. of Section 393 under which tax was deductible	Amount paid or credited	Amount of tax deductible	Details of amount deducted, if any	
					Amount deducted	Date of deduction

ii) The payee has furnished his return of income for the tax year…… relevant to the payment referred to in (i) above. The details of return of income filed by the payee are as under—

Sl. No.	Particulars	
1.	Date of filing of return of income	dd/mm/yyyy
2.	Acknowledgement number of return filed	
3.	Amount of taxable income on which tax has not been deducted in whole or in part	
4.	Amount of taxable income (excluding the amount of income on which tax has not been deducted in whole or in part)	
5.	Total taxable income	
6.	Tax due on the amount referred to in Sl. No. 3	
7.	Tax due on the amount referred to in Sl. No. 4	
8.	Total tax due on the income declared in return	
9.	Taxes paid as per return of income	

iii) The payee has taken into account the sum referred to in (i) for computing his taxable income in return of income filed by him, the details of which are as under:

Receipt on which Tax has not been deducted	Head of Income under which the receipt accounted for	Gross receipt under the head of income under which the receipt is accounted for	Amount of taxable income under the head of income under which the receipt is accounted for

iv) It has been ensured that the information furnished is true and correct in all respects and no relevant information has been concealed or withheld.

v) Neither I, nor any of my partners, is a director, partner or an employee of the above-mentioned entities or its associated concern.

Verification

I fully understand that any statement made in this certificate, if proved incorrect or false, will render me/us* liable for any penal or other consequences as may be prescribed in law or is otherwise warranted.

Place *Signature*
Date

Name of the Accountant……...
Designation……
Membership Number…….
UDIN Details, if any…….
Name of the proprietorship/ firm……..
Firm Registration Number……..

Notes:

*Delete whichever is not applicable

This certificate is to be given by—

(i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or

(ii) any person, who in relation to any State, is by virtue of the provisions in Chapter X of the Companies Act, 2013 entitled to be appointed to act as an auditor of companies registered in the State.

FORM NO. 150

Form for furnishing accountant certificate under section 398(2) of the Act

Part A

	Particulars of the seller	
1.	Name	*(refer Note 1)*
2.	Address	*(refer Note 2)*
3.	Permanent Account Number	*(refer Note 3)*
4.	Tax Deduction and Collection Account Number, if applicable	
	Particulars of the person responsible for collecting tax	
5.	Name	*(refer Note 1)*
6.	Address	*(refer Note 2)*
7.	Permanent Account Number	
	Particulars of the buyer	
8.	Name	*(refer Note 1)*
9.	Address	*(refer Note 2)*
10.	Permanent Account Number	
	Particulars of transactions	
11.	Amount received from/debited to the account of the buyer after—	
	(a) non-collection of tax	
	(b) short-collection of tax	
	(c) Total (a)+(b)	
12.	Amount of interest under section 398(3)(a) on amount referred to in 11(c) above	
13.	Whether the interest referred to in Sl. No. 12 above, has been paid	*Yes/No*
14.	If answer to Sl. No. 13 above is yes, please provide details of such payment	

Challan Details		
BSR Code of the bank	Challan Serial Number	Date of deposit through challan

or

Book Identification Number *(refer Note 4)*		
Receipt Number (first seven digits of BIN)	Receipt Number (first seven digits of BIN)	Date of deposit through challan

DECLARATION

I….. (name of the person responsible for the collection of tax) having permanent account number …. in the case of ….. (name of the seller) declare and state that above details are true and correct.

Further, a certificate from an accountant certifying that the payee has fulfilled all the conditions mentioned in 398(2) of the Act is enclosed as Annexure A to this Form.

Place: ……

Signature of the person responsible for collection of tax

Date: ……

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. In case of Government collectors, for "Permanent Account Number", shall be mentioned as "PANNOTREQD".
4. For payment made without production of challan by the Government collector.
5. Some of the information in the form would be pre-filled to the extent possible.
6. Amounts to be filled in ₹ unless otherwise provided.

ANNEXURE A

Certificate of accountant under section 398(2) of the Act for certifying the furnishing of return of income, payment of tax etc. by the buyer/licensee/lessee.

I hereby confirm that I have examined the relevant accounts, documents and records of..... (name and address of the buyer/licensee/lessee) with [Permanent Account Number] ….. for the period … and hereby certify the following:

i) ….. (seller/licensor/lessor) has received from or debited following sum to the account of ….. (buyer/licensee/lessee) without collection of whole or any part of the tax in accordance with the provisions of Chapter-XIX

Nature of receipt	Date of receipt or debit	Sl. No. of Section 394 under which tax was collectible	Amount received or debited	Amount of tax collectible	Details of amount collected, if any	
					Amount collected	Date of collection

ii) The buyer or licensee or lessee, has furnished his return of income for the tax year…… relevant to the receipt referred to in (i) above. The details of return of income filed by the buyer/licensee/lessee are as under—

Date of filing of return of income	Acknowledgement number of return filed	Amount of taxable income as per return filed	Tax due on the income declared in return	Details of tax paid

iii) The payee or buyer or licensee or lessee has taken into account the sum referred to in (i) for computing his taxable income in return of income filed by him, the details of which are as under:

Payment on which tax has not been collected	Head of income under which payment is accounted for	Gross payment under the head of income under which the payment is accounted for	Amount of taxable income under the head of income under which the payment is accounted for

iv) It has been ensured that the information furnished is true and correct in all respects and no relevant information has been concealed or withheld.

v) Neither I, nor any of my partners, is a director, partner or an employee of the above-mentioned entities or its associated concerns.

Verification

I ……. having Permanent Account Number …… fully understand that any statement made in this certificate, if proved incorrect or false, will render me liable for any penal or other consequences as may be prescribed in law or is otherwise warranted.

Place *Signature*
Date

Name of the Accountant……...

Designation……

Membership Number…….

UDIN Details, if any…….

Name of the proprietorship/ firm……..

Firm Registration Number……..

Notes:

*Delete whichever is not applicable

This certificate is to be given by—

(i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or

(ii) any person, who in relation to any State, is by virtue of the provisions in Chapter X of the Companies Act, 2013 entitled to be appointed to act as an auditor of companies registered in the State.

FORM NO. 151

Notice of demand under section 289 of the Act for payment of advance tax under section 407(2) or 407(5) of the Act

Part A: Personal Information			
1.	Name	*(Refer Note 1)*	
2.	Address	*(Refer Note 2)*	
3.	Permanent Account Number (PAN)		
4.	Contact Details		
	Mobile Number	Country Code	Number
	Email ID		
5.	Tax Year		
Part B: Details of Notice			
6.	Assessing Officer		
7.	Address of Office of Assessing Officer	*(Refer Note 2)*	
8.	Section of the Act under which notice is being issued ***(Select One)***	1) Section 407(2) 2) Section 407(5)	
9.	Total Sum to be payable during the tax year as per enclosure		
10.	Details of Instalments for payment of sum mentioned in row 9.	*(Refer Note 3)*	

Place……

Date .....

_____

(Signature of Assessing Officer)

Enclosure to Form No. 151 (as per row 9 of Form No. 151 Order under section 407 of the Act			
Part A: Personal Information			
1.	Name		*(Refer Note 1)*
2.	Permanent Account Number (PAN)		
3.	Address		*(Refer Note 2)*
Part B: Details of Order			
4.	Total income on the basis of which regular assessment has been made/return of income has been filed by you, for a subsequent year, being that for the year		
5.	Income subject to advance tax		
6.	Net agricultural income, if any, to be taken into account for purposes of computing advance tax		
7.	Gross income-tax chargeable on 'income subject to advance tax'		
8.	Sums included in 'income subject to advance tax' in respect of which income-tax is not payable or on which a rebate of income-tax is admissible-		
	(i)	Share of income from an association of persons or body of individuals or an unregistered firm on the profits of which tax has already been paid	
	(ii)	Interest on income-tax free securities	
	(iii)	Other items	
9.	Total amount on which tax is not payable and the proportionate tax on such an amount		
10.	Deduct: Tax which is deductible under sections 392, 393(1),393(2) [Table S. No. 1 to 9, Table S. No. 17], 393(3) of the Act on any income (as computed before allowing any deductions admissible under the Act) and which has been taken into account in computing the 'income subject to advance tax'		
11.	Net amount of income-tax		
12.	Less: Amount on account of estimated double income-tax relief, if any		
13.	Balance payable		
14.	(i)	Less: Tax already paid in the tax year under section 407 of the Act in compliance with the previous notice of demand	
	(ii)	Date of service of demand notice as mentioned in row 14(i)	*dd/mm/yyyy*
15.	Total amount of tax payable		

Date .....

Place……

_____

(Signature of Assessing Officer)

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations with the appropriate title. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Details of Instalments of sum mentioned in row 10 is as per table below:

Sl No.	Due date of instalment	Amount payable
1.	On or before the 15th June.	Not less than 15% of such advance tax.
2.	On or before the 15th September.	Not less than 45% of such advance tax, as reduced by the amount, if any, paid in the earlier instalment.
3.	On or before the 15th December.	Not less than 75% of such advance tax, as reduced by the amount or amounts, if any, paid in the earlier instalment or instalments.
4.	On or before the 15th March.	The whole amount of such advance tax, as reduced by the amount or amounts, if any, paid in the earlier instalment or instalments.

4. The amount is payable to Manager, authorised bank/ Manager, State Bank of India/Reserve Bank of India at When, if the amount is paid, you will be granted a receipt/Challan(s)____ is/are enclosed for the purpose, in which you should enter the amount of each instalment at the time of payment.
5. If at any time before the 1st instalment as aforesaid is due, you estimate that your income subject to advance tax for the tax year relevant to the tax year commencing on the 1st day of April, is less than the income on which you have been asked to pay advance tax as above and accordingly you wish to pay an amount less than the amount which you have been so required to pay you may send to the Assessing Officer in Form No. 153 reasons for the lower estimate made by you and enclose an estimate of the advance tax so payable on such income calculated in the manner laid down in section 405 and in that event you should pay such amount (less any instalment already paid in accordance this notice) as accords with your estimate in such proportions on such dates specified therein. For this purpose, you should enter in the appropriate challans the amount payable according to your estimate. You may revise the amount payable at any time before the last instalment is due and may adjust any excess or deficiency in respect of the instalment already paid in the subsequent instalment.

5.1 If in your estimation, the advance tax payable on your current income exceeds the amount of advance tax specified in an order of the Assessing Officer under section 407(2) or 407(5) or as intimated by you under sub-section (8) of that section , you will pay on or before the due date of last instalment specified in section 408, an appropriate part or, as the case may be, the whole of such higher amount of advance tax according to your estimate.

5.2 If you are liable to pay advance tax under section 404 and have failed to pay such tax or the advance tax paid by you under the provisions of section 406 is less than 90% of the assessed tax, you will be liable to pay interest according to the provisions of section 424. If you have failed to pay the instalments of advance tax by the specified dates, interest will be charged as per section 425 of the Act.

6. Amount to be filled in ₹ unless otherwise provided.
7. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 152

Intimation to the Assessing Officer under section 407(8) regarding the notice of demand under section 289 of the Act for payment of advance tax under section 407(2)/407(5) of the Act

Dated _____

To
The Assessing Officer,
_____

Sir/Madam,

Re.: Notice of demand under section 289 of the Act for payment of income-tax under section 407(2)/407(5) of the Act in the case of _____ for tax year _____.

The notice of demand under section 289 of the Act for payment of advance tax and the order under section 407(2)/407(5) of the Act, dated _____ has been served on me on _____(*date of service of notice*).

2. I do hereby intimate that the estimate of income and the advance tax payable made by you and contained in the enclosure to Form No. 151, is high because of the following reasons :

(i) There is an arithmetical error in the computation shown in Form No. 151,
(ii) In respect of the income assessed for tax year_____, there was a mistake apparent from record within the meaning of section 287 of the Act for which the application has been filed on _____/ is being filed.
(iii) There has been loss/no income under the head 'Capital gains' in the current tax year.
(iv) There has been no income of the nature referred to in section 2(49)(n) in the current tax year.
(v) Any other reasons (specifying the reasons).

3. The estimate of income for tax year _____ taking into account the reasons mentioned in para 2 above is as follows :

Estimated 'income subject to advance tax':
(1) Income from 'salaries': _____
(2) Income from capital gains: _____
(3) Income from house property: _____
(4) Profits and gains of business or profession:

(a) Profits and gains from business and profession carried on by me.

Name	*Address*	*Amount of Profit/Loss*

(b) Share from firm(s) :

Name of the firm	*Address*	*Whether firm has been registered in the last completed assessment*	*Share of income*

(c) Income from an association of persons or body of individuals. _____

Total : (a) + (b) + (c) _____

(5) Income from other sources:

(i) Dividends _____

(ii) Interest _____

(iii) Other incomes [including income referred to in section 2(49)(n)] _____

Total: _____

Aggregate of sub-items (1) to (5) _____

Less :

(i) carried forward losses, etc., eligible for set off _____

(ii) deductions admissible under Chapter VIII. _____

1. Income subject to advance tax

   [Aggregate of sub-items (1) to (5) less {(i) and (ii)}. _____

2. Estimated net agricultural income. _____

3. Gross income-tax chargeable on income subject to advance tax. _____

4. (a) Sums included in income subject to advance tax in respect of which no tax is payable on which a rebate of tax is admissible-

   (i) Share of income from an unregistered firm on which the tax will be paid by the firm. _____

   (ii) Share from an association of persons or body of individuals on which tax will be paid by the association or body. _____

   (iii) Interest on income-tax free securities. _____

   (iv) Other items _____

   (b) Total amount on which tax is not payable. _____

   (c) The proportionate tax on such amount. _____

5. Excess of 3 over 4(c). _____

6. *Deduct* : Amount of tax deductible or collectible under Sections 392, 393(1),393(2) [Table S. No. 1 to 9, Table S. No .17], 393(3) of the Act on any income (as computed before allowing any deduction admissible under the Act) and which has been taken into account in computing the income subject to advance tax. _____

7. Net amount of income-tax (5-6). _____

8. *Less* : Amount on account of estimated relief on account of double taxation of income, if any. _____

9. Net amount payable (7-8). _____

10. *Less* :

    (i) tax already paid in the financial year under section 406. _____

11. Balance payable (9-10). _____

Place: _____

Date: _____

_____

(Signature of the person making the estimate)

Name: _____

Designation:_____

Notes :

1. The estimate of tax should be signed by a person who is authorised to sign a return of income as provided in section 265 of the Act.
2. In the case of a registered firm, the firm has to submit an estimate of the advance tax payable, if any, by it in accordance with Part III of the First Schedule to the annual Finance Act. The individual partners have also to submit an estimate of the advance tax payable by each including therein the share of income from the registered firm.
3. Para 2 to be filled in only by individuals, unregistered firms, other associations of persons or bodies of individuals, whether incorporated or not, referred to in section 2(77)(e) of the Act, and artificial juridical persons referred to in section 2(77) (g) of the Act.
4. In this Form, 'net agricultural income' shall have the meaning assigned to it in the relevant Finance Act.
5. Details of arithmetical error if any in the order of the Assessing Officer referred to in para 2 of this Form, may be annexed.
6. Amount to be filled in ₹ unless otherwise provided.

FORM NO. 153

Certificate under section 413 or 414 of the Act.
Notice of demand under sub-rule 2 of rule 225 of Income Tax Rules, 2026.

Office of the TRO_____
Date_____

To

(PAN/Aadhaar)

Part A: Basic Information					
1.	Name			*(Refer Note 1)*	
2.	Permanent Account Number				
3.	Address			*(Refer Note 2)*	
4.	Status			*(Refer Note 3)*	
5.	Contact details				
	Mobile No.			Country Code	Number
	Email ID				
Part B: Details of Amount in Arrears					
6.	Tax Year				
7.	A.	Income Tax			
		(i)	Regular		
		(ii)	Advance		
		(iii)	Provisional		
		(iv)	Total		
	B.	Surcharge			
		(i)	Regular		
		(ii)	Advance		
		(iii)	Provisional		
		(iv)	Total		
	C.	Additional tax u/s 270			
		(i)	Regular		
		(ii)	Advance		
		(iii)	Provisional		
		(iv)	Total		
	D.	Penalty u/s			
		(i)	Regular		
		(ii)	Advance		
		(iii)	Provisional		
		(iv)	Total		
	E.	Interest u/s			
		(i)	Regular		

		(ii)	Advance	
		(iii)	Provisional	
		(iv)	Total	
	F.	Fine u/s 246		
		(i)	Regular	
		(ii)	Advance	
		(iii)	Provisional	
		(iv)	Total	
	G.	Interest u/s 411(3) from the day when amount became due		
		(i)	Regular	
		(ii)	Advance	
		(iii)	Provisional	
		(iv)	Total	
	H.	Any other sum		
		(i)	Regular	
		(ii)	Advance	
		(iii)	Provisional	
		(iv)	Total	
8.	Aggregate of 7(A)(iv), 7(B)(iv), 7(C)(iv), 7(D)(iv), 7(E)(iv), 7(F)(iv), 7(G)(iv), 7(H)(iv)			
9.	**(Repeat row 6 to 8, if required)**			

1. *This is to certify that a sum of_____ has become due from you on_____ details of which are given above.

Whereas a certificate bearing Document Identification Number_____dated_____ had been forwarded by the Tax Recovery Officer, _____ [*name of the place*], for the recovery of sum of_____ details of which are given above and the said Tax Recovery Officer has sent a certified copy of the said certificate to the undersigned under section under section 414 of the Act, specifying a sum of _____which is to be recovered from you.

2. You are hereby directed to pay the above sum within 15 days of the receipt of this notice failing which the recovery shall be made in accordance with the provisions of section 413 to section 422 of the Act, and the rule 225 to the said Income Tax Rules 2026.

3. In addition to the sums aforesaid, you will also be liable for, -
   (a) such interest as is payable in accordance with section 411(3) of the Act for the period commencing immediately after the issue of this notice;
   (b) all costs, charges and expenses incurred in respect of the services of this notice and of warrants and other processes and all other proceedings taken for realizing the arrears.

***Delete whichever is not applicable**

Date:

Place:

(Seal)

_____

(Tax Recovery Officer)

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Fill status as:
   i) Individual
   ii) Hindu undivided family
   iii) Company
   iv) Firm
   v) Association of persons, whether incorporated or not
   vi) Body of individuals, whether incorporated or not
   vii) Local Authority
   viii) Artificial Juridical Person
   ix) Government
   x) Trust
   xi) Limited Liability Partnership
4. Amount to be filled in ₹ unless otherwise provided.
5. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 154

Form of undertaking to be furnished under section 420(1) of the Act

To

……

[Designation of Prescribed Authority]

In consideration of a no objection certificate to be issued under the provisions of **section 420(1) of the Act**, I hereby undertake to pay to the Government of India the taxes which are or may become payable under **the Act or the Wealth-tax Act, 1957 or the Gift-tax Act, 1958 or the Income-tax Act, 1961 or the Expenditure-tax Act, 1987 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015** in respect of the income earned during the period of employment under me, income received from me by the person whose details are in Part B.

Part A: Details of the Employer				
1.	Name		*(Refer Note 1)*	
2.	Permanent Account Number			
3.	Address		*(Refer Note 2)*	
4.	Contact details			
	Mobile Number		Country Code	Number
	Email ID			
Part B: Information of the Person Leaving India				
5.	Name		*(Refer Note 1)*	
6.	Name of *Father/Husband		*(Refer Note 1)*	
7.	Permanent Account Number (if available)			
8.	Passport Number/Emergency Certificate Number details			
	(i)	Passport /Emergency certificate number		
	(ii)	Date of Issue	dd/mm/yyyy	
	(iii)	Country where issued		
	(iv)	Place where issued		
9.	Contact Details			
	(i)	Mobile Number	Country Code	Number
	(ii)	Email ID		

2. I further undertake that any amount certified by the Assessing Officer having jurisdiction in the case of the person referred in Part-B as due and payable by him under all or any of the aforesaid enactments or other enactment(s) shall be accepted by me as conclusive evidence of the said amount being due and payable as aforesaid, and no such amount shall, in any case and under any circumstances, be disputed.

3. Further, I hereby undertake and declare that this undertaking shall not be determined or otherwise affected by any death/dissolution or liquidation, but shall remain in full force and effect against me and my estate/assets until such amount of tax as is or may become due and payable hereunder is paid in full.

4. I further undertake that without prejudice to any other remedies open to the Central Government for recovering any tax which is or may become due and payable under this undertaking, the Central Government will be entitled to recover the said tax from me, in accordance with rule 225 to Income-tax Rules, 2026 or any modification thereof from time to time, and it shall not be necessary for the Central Government to initiate and/or exhaust any legal proceedings against the assessee(s) for the recovery of any tax as is aforementioned before suing me for the recovery of the same.

***Delete whichever is not applicable**

Place:
Date:

_____
(**Signature**)

Name: _____
Designation: _____
Employer referred to in **section 420(1)(i)**
or
Any other person referred to in **section 420(1)(ii)**

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO.155

No Objection Certificate for a person not domiciled in India under section 420(1) of the Act

DIN Number: …….

GOVERNMENT OF INDIA

This is to certify that the Income-tax Department has no objection for the person whose details are given below from leaving India by air/sea/land.

Part A- Personal Information

1.	Name		*(Refer Note 1)*
2.	Name of *Father/Husband		*(Refer Note 1)*
3.	Permanent Account Number (if applicable)		
4.	Passport Number/Emergency Certificate Number details		
	(i)	Passport /Emergency certificate number	
	(ii)	Date of Issue	*dd/mm/yyyy*
	(iii)	Country where issued	
	(iv)	Place where issued	

This certificate is valid for a journey or journeys to be commenced on or after _____ and before _____

***Delete whichever is not applicable**

Place:

Date:

_____

(Prescribed Authority)

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 156

Form for furnishing the details under section 420(3) of the Act

To

……

[Designation of Prescribed Authority]

Sir/Madam,

I give below the necessary particulars as required under section 420(3) of the Act:

1.	Name		*(Refer Note 1)*	
2.	Name of Father/Husband*		*(Refer Note 1)*	
3.	Permanent Account Number			
4.	Address		*(Refer Note 2)*	
5.	Contact details			
	Mobile Number		Country Code	Number
	Email ID			
6.	Nature of Business /Profession in India			
7.	Purpose of visit outside India			
8.	Estimated period of stay outside India			
9.	Passport Number/Emergency Certificate Number details			
	(i)	Passport/Emergency certificate number		
	(ii)	Date of Issue	*dd/mm/yyyy*	
	(iii)	Country where issued		
	(iv)	Place where issued		

Verification

I, _____, do hereby declare that the information provided above is true and correct to the best of my knowledge. I have not concealed any relevant fact.

***Delete whichever is not applicable**

Date:

Place:

_____

(Signature of Applicant)

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 157

Form for furnishing the certificate under section 420(4) of the Act

To

_____

(Designation of the Prescribed Authority)

I give below the necessary particulars as required under section 420(4) of the Act:

Part A: Personal Information				
1.	Name		*(Refer Note 1)*	
2.	Name of Father/Husband*		*(Refer Note 1)*	
3.	Permanent Account Number (if applicable)			
4.	Address		*(Refer Note 2)*	
5.	Contact details			
	Mobile Number		Country Code	Number
	Email ID			
6.	Nature of Business/Profession in India			
7.	Purpose of visit outside India			
8.	Estimated period of stay outside India			
9.	Passport Number/Emergency Certificate Number details			
	(i)	Passport/Emergency certificate number		
	(ii)	Date of Issue	*dd/mm/yyyy*	
	(iii)	Country where issued		
	(iv)	Place where issued		

I hereby certify that:

(a) *No permanent account number has been allotted to me under the provisions of Section 262 of the Act or under provisions of the Income-tax Act, 1961;

or

(b) *My total income computed in accordance with the provisions of the Act is not chargeable to tax;

or

(c) *I am not required to obtain a permanent account number under the provisions of the Act or under provisions of the Income-tax Act, 1961;

Verification

I,_____, do hereby declare that the information provided above is true and correct to the best of my knowledge. I have not concealed any relevant fact.

***Delete whichever is not applicable.**

Place:

Date:

_____

(**Signature of the person giving the certificate)**

Name: _____
Designation: _____

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 158

Application for Certificate under section 420(5) of the Act.

To
The Assessing Officer,
_____

Sir/Madam,
I request that Tax Clearance Certificate be granted to me. I hereby apply for a Tax clearance Certificate in view of my departure from India as required under section 420(5) of the Act for which the details required are given as under:

1.	Name		*(Refer Note 1)*	
2.	Name of Father/Husband*		*(Refer Note 1)*	
3.	Permanent Account Number (if available)			
4.	Domicile			
5.	Nationality			
6.	Present Address		*(Refer Note 2)*	
7.	Permanent Address		*(Refer Note 2)*	
8.	Contact details			
	Mobile Number		Country Code	Number
	Email ID			
9.	Nature of Business/Profession in India			
10.	Address of all the places of Business/Profession in India		*(Refer Note 2)*	
			(Repeat, if required)	
11.	Details of previous visits outside India:			
	(i)	Date of arrival in India	dd/mm/yyyy	
			(Repeat, if required)	
	(ii)	Period of stay outside India		
	(Repeat, if required)			
12.	Purpose of visit outside India			
13.	Departure Details			
	(i)	Date of departure	dd/mm/yyyy	
	(ii)	Details of flight/ship/road journey by which travel is being undertaken		
14.	(i)	Whether exemption is claimed under any section of Act? ***(Select One)***	(i) Yes (ii) No	
	(ii)	If the answer to row 14(i) is yes, then provide section of the Act		
15.	Destination of journey			
16.	Date of Intended Return		*dd/mm/yyyy*	
17.	Passport Number/Emergency Certificate Number details			
	(i)	Passport/Emergency certificate number		
	(ii)	Date of Issue	*dd/mm/yyyy*	
	(iii)	Country where issued		

	(iv)	Place where issued	

Verification

I, hereby declare that I have no liability under the Act or the Income-tax Act, 1961 or the Wealth-tax Act, 1957 or the Gift-tax Act, 1958 or the Expenditure-tax Act, 1987 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, or that satisfactory arrangements have been made for the payment of all or any of such taxes which are or may become payable by me.

Further, the information provided above is true and correct to the best of my knowledge. I have not concealed any relevant fact.

***Delete whichever is not applicable.**

Place:
Date:

_____
(**Signature**)

Name: _____
Designation: _____

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 159

Clearance Certificate under section 420(5) of the Act

DIN Number:……..

GOVERNMENT OF INDIA

This is to certify that the below mentioned applicant has —

*(a) no liabilities outstanding;

*(b) made satisfactory arrangements for the payment of taxes which are or may become payable under the Act, or Income-tax Act, 1961, or under Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015) or under Wealth-tax Act, 1957 (27 of 1957), or under the Gift-tax Act, 1958 (18 of 1958) or under Expenditure-tax Act, 1987 (35 of 1987).

This certificate is valid for a journey or journeys to be commenced on or after _____and before

Part-A: Information of the person leaving India

1.	Name		*(Refer Note 1)*
2.	Name of Father/Husband*		*(Refer Note 1)*
3.	Permanent Account Number (if applicable)		
4.	Passport Number/Emergency Certificate Number details		
	(i)	Passport /Emergency certificate number	
	(ii)	Date of Issue	*dd/mm/yyyy*
	(iii)	Country where issued	
	(iv)	Place where issued	

***Delete whichever is not applicable.**

Place:

Date:

(Seal)

_____

(**Assessing Officer**)

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 160

Application by a person under section 434 of the Act for refund of tax deducted

To

The Assessing Officer,

_____

This application is filed to seek refund of the tax deducted and paid to the credit of Central Government, the particulars of which are as under:

Part-A: Details of the Applicant			
1.	Name	*(Refer Note 1)*	
2.	Address	*(Refer Note 2)*	
3.	Status	*(Refer Note 3)*	
4.	Name of Father/Husband*	*(Refer Note 1)*	
5.	Residential status ***(Select One)***	*(i) Resident* *(ii) Resident but not ordinarily resident* *(iii) Non-resident*	
6.	Permanent Account Number		
7.	Contact details		
	Mobile Number	Country Code	Number
	Email ID		
Part-B: Detail of the Deductee			
8.	Name	*(Refer Note 1)*	
9.	Status	*(Refer Note 3)*	
10.	Permanent Account Number (if available)		
11.	Tax Identification Number (TIN), if any	*(Refer Note 4)*	
12.	Contact Details		
	Mobile Number	Country Code	Number
	Email ID		
13.	Country of which the deductee was a resident in the relevant tax Year		
Part-C: Details of agreement or other arrangement			
14.	Date of signing the agreement or other arrangement	*dd/mm/yyyy*	
15.	Date on which the agreement or other arrangement came into effect	*dd/mm/yyyy*	
16.	Time Period for which the agreement or other arrangement is effective		

17.	Proof of Agreement		*(Refer Note 5)*
Part-D: Details of transaction on which tax not deductible has been deducted			
18.	Amount of transaction		
19.	Date of transaction		*dd/mm/yyyy*
20.	Date of payment made		*dd/mm/yyyy*
21.	(i)	Mode of payment	
	(ii)	Attach proof of payment of row 21(i)	*(Refer Note 5)*
22.	Nature of transaction		
Part-E: Details of tax deducted on transaction specified in Part D above			
23.	Amount of tax deducted		
24.	Date of tax deduction		*dd/mm/yyyy*
25.	Date on which the tax deducted was deposited in Government Account		*dd/mm/yyyy*
26.	Details of challan		

S No	BSR Code	Date of deposit in Government Account	Serial number of challan.	Amount

27.	Please explain why no tax was required to be deducted on the income in the relevant transaction		
28.	A.	Please state whether tax deducted on similar transaction has been refunded in 3 years prior to the relevant tax year? ***(Select One)***	*(i) Yes* *(ii) No*
	B.	If the answer to row 28(A) is yes, then provide following:	
	(i)	Tax year	
	(ii)	Date of transaction	*dd/mm/yyyy*
	(iii)	Amount of tax deducted	
	(iv)	Amount of tax refunded	
	(v)	Date of order of Commissioner (Appeals) or the Assessing Officer, as the case may be	*dd/mm/yyyy*
	(vi)	Attach copy of Order mentioned in row 28(B)(v)	*(Refer Note 5)*
29.	Please specify other relevant details (if any)		*(Refer Note 5)*

Verification

I, _____ [*name in full and in block letters*] *son/daughter/spouse of _____ having PAN_____ of _____ [*name of the entity*], do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and truly stated. I declare that no tax was required to be deducted on the income referred to in this form. I further declare that what is stated in this application is correct. I also declare that I am making this application in my capacity as_____ [*designation*] and I am also competent to make this application and verify it.

***Delete whichever is not applicable**

Place:
Date:

_____
(**Signature**)

Name: _____
Designation: _____
Address: _____

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Fill status as:
   - i) Individual
   - ii) Hindu undivided family
   - iii) Company
   - iv) Firm
   - v) Association of persons, whether incorporated or not
   - vi) Body of individuals, whether incorporated or not
   - vii) Local Authority
   - viii) Artificial Juridical Person
   - ix) Government
   - x) Trust
   - xi) Limited Liability Partnership
4. Tax registration number or Tax Identification Number/Functional equivalent or any unique number used for identification of the non-resident by the Government of that country or specified territory of which it claims to be a resident.
5. Attach following documents as mentioned in row 17, 21, 28 & 29 below:

Sl No.	Annexure	Remarks
1.	A-1	Proof of Agreement in row 17.

2.	A-2	Proof of payment in row 21(ii).
3.	A-3	Attach copy of Order in row 28(vi)
4.	A-4	Any other details in row 29.

6. Amount to be filled in ₹ unless otherwise provided.

7. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 161

Form of application under section 440(2) of the Act.

Part A: Personal Information					
1.	Name			*(Refer Note 1)*	
2.	Permanent Account Number				
3.	Father's/Husband's name			*(Refer Note 1)*	
4.	Address			*(Refer Note 2)*	
5.	Contact details				
	(i)	Mobile Number		Country Code	Number
				(Dropdown)	
				(Repeat if required)	
	(ii)	Email Address			
				(Repeat if required)	
Part B: Details of orders and payments					
6.	Tax Year				
7.	Section under which assessment/reassessment*order is passed				
8.	Date of the assessment/reassessment*order			*dd/mm/yyyy*	
9.	Date of service of the assessment/reassessment*order			*dd/mm/yyyy*	
10.	Amount of income assessed as per the assessment/reassessment* order				
11.	Tax and interest payable as per notice of demand				
12.	Due date for payment as per notice of demand			*dd/mm/yyyy*	
13.	Details of amounts paid				
	(A)	(i)	BSR Code		
		(ii)	Date of Deposit	*dd/mm/yyyy*	
		(iii)	Serial Number of Challan		
		(iv)	Amount		
	(B)	(repeat as required)			

Verification

I, _____, PAN_____, do hereby declare that what is stated above is true to the best of my information and belief. I further declare that no appeal has been filed in respect of the order mentioned in Part-B above. I also undertake that no appeal shall be filed in respect of the said order before the expiry of the period specified in section 440(5) of the Act. I further declare that I am making this application in my capacity as _____ and I am also competent to file this application and verify it. Verified today the _____ day of _____20____.

Place

Date

Signature,

Name

Designation (if applicable)

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Some of the Information in the form would be pre-filled to the extent possible.
4. *Strike off whichever is not applicable.
5. All the amounts are to be provided in ₹, unless otherwise specified.

FORM NO. 162
Annual Statement under section 505

Part A: Particulars pertaining to non-resident person having liaison office in India				
1.	Name:		*(refer Note 1)*	
2.	Permanent Account Number (PAN):			
3.	Tax Identification Number (TIN), if any, in the country of incorporation or residence:			
4.	Details of head office:			
	i.	Address:	*(refer Note 2)*	
	ii.	Country of residence:		
	iii.	E-mail Id:		
	iv.	Contact Number:	Country Code	Number
5.	Details of principal office in India:			
	i.	Address:	*(refer Note 2)*	
	ii.	E-mail Id:		
	iii.	Contact Number:	Country Code	Number
6.	Date of submitting Annual Activity Certificate for the tax year to the Reserve Bank of India:			
7.	Details of the Chartered Accountant signing the Annual Activity Certificate as prescribed by the Reserve Bank of India:			
	i.	Name:	*(refer Note 1)*	
	ii.	Address:	*(refer Note 2)*	
	iii.	PAN:		
	iv.	Unique Document Identification Number (UDIN):		
	v.	Membership Number:		
	vi.	Name of the Firm/ Proprietorship:		
	vii.	Firm Registration Number:		
	viii.	E-mail Id:		
	ix.	Contact Number:	Country Code	Number
8.	Tax Year for which the Statement is being submitted:			

Part B: Other Information							
9.	Details of officer in charge for each office of the non-resident person in India:						
	Sl. No.	Name	Designation	E-mail Id	Contact number	Address of office	
	1.						
	2.	*(Repeat, if required)*					
10.	Details of any salary or compensation of any sort payable outside India to any employee working in India or for services rendered in India:						
	Sl. No.	Name of employee	PAN (if allotted)	E-mail Id	Contact number	Address of employee in India, if any	Amount of salary or compensation
	1.						
	2.	*(Repeat, if required)*					
11.	Details of agents or representatives or distributors of the non-resident person in India:						

	Sl. No.	Name of agent or representative or distributor	PAN	E-mail Id	Contact number	Address
	1.					
	2.	*(Repeat, if required)*				

12.	Details of Liaison Office of the non-resident person (*data in Sl. No.* 13 *to Sl. No. 23. to be furnished Liaison Office wise, multiple sets can be filled based on the number of Liaison Office*):	
13.	Date of the Reserve Bank of India approval for Liaison Office opening:	
14.	Liaison Office Registration Number granted by the Reserve Bank of India:	
15.	Date of opening of Liaison Office in India:	

16. Address of Liaison Office in India:

E-mail Id	Contact number	Address

17.	Nature of activities undertaken by Liaison Office:	

18. Details of products or services for which liaisoning activity is done by the Liaison Office:

Sl. No.	Liaisoning activity is done for products or services	Description of products or services
1.		
2.	*(Repeat, if required)*	

19. Whether there are other group entity or entities operating from the same premises as the office of the Liaison Office? If Yes, provide the following details in respect of such entity or entities: — Yes/No

Sl. No.	Name of the entity	PAN of the entity	E-mail Id	Contact number	Address of the entity	Nature of activity undertaken by the entity
1.						
2.	*(Repeat, if required)*					

20. Does the Liaison Office perform liaisoning activity for any other entity or entities? If Yes, provide the following details in respect of such entity or entities: — Yes/No

Sl. No.	Name of the entity	PAN of the entity	E-mail Id	Contact number	Address of the entity
1.					
2.	*(Repeat, if required)*				

21. Details of the top five parties in India with whom the Liaison Office has been doing the liaisoning:

Sl. No.	Name of the party	PAN of the party	E-mail Id	Contact number	Address of the party
1.					
2.	*(Repeat, if required)*				

22.	Total number of employees working in the Liaison Office during the year:	

23. Details of employees working in the Liaison Office drawing salary or compensation of ₹ 50,000 or above per month:

Sl. No.	Name of the employee	PAN (if allotted)	E-mail Id	Contact number	Designation	Amount of salary or compensation	Address of sitting location
1.							
2.	*(Repeat, if required)*						

24. India specific financial details for the financial year i.e., receipts and expenses of the non-resident person from or in India (not limited to the Liaison Office(s)):

i. In respect of the Liaison Office(s):

Sl. No.	Liaison Office Registration Number	Receipts	Expenses
1.			
2.	*(Repeat, if required)*		

ii. In respect of the non-resident person, including of Liaison Office(s) mentioned above:

Sl. No.	Receipts	Expenses attributable to receipts from India
1.		
2.	*(Repeat, if required)*	

25. Details of all purchases, sales of material, and services from/to Indian parties during the year by the non- resident person (not limited to transactions made by Liaison Office (s)):

i. In respect of the Liaison Office(s):

Sl. No.	Nature of transaction	Name of the Indian party with whom transaction is done	PAN of the Indian party	E-mail Id	Contact number	Address of the Indian party	Amount of transaction
1.							
2.	*(Repeat, if required)*						

ii. In respect of the non-resident person, including of Liaison Office(s) mentioned above:

Sl. No.	Nature of transaction	Name of the Indian party with whom transaction is done	PAN of the Indian party	E-mail Id	Contact number	Address of the Indian party	Amount of transaction
1.							
2.	*(Repeat, if required)*						

26. Whether there is any group entity or entities (including Indian entity/entities of the group or permanent establishment of foreign entity or entities of the group in India) present in India as Branch Office or Companies or Limited Liability Partnerships etc.? If Yes, provide the following details: Yes/No

Sl. No.	Name of the entity	PAN of the entity	E-mail Id	Contact number	Address of the entity	Nature of business activities
1.						
2.	*(Repeat, if required)*					

27. Whether there are other Liaison Offices of the group entities in India? If Yes, provide the following details: Yes/No

Sl. No.	Name of the entity having the Liaison Office(s)	PAN of the entity	E-mail Id	Contact number	Address of the entity	Nature of activities undertaken by the Liaison Office(s)
1.						
2.	*(Repeat, if required)*					

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN_____ and I am competent to verify and submit this application.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Some of the information in the form would be pre-filled to the extent possible.
4. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 163
Information and Documents to be furnished by an Indian concern under section 506

Part A: Particulars of the Indian concern			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Status:	*(refer Note 3)*	
4.	Residential Status:	*(refer Note 4)*	
5.	Permanent Account Number (PAN):		
6.	E-mail Id:		
7.	Contact Number:	Country Code	Number

Part B: Other Information				
8.	Tax Year:			
9.	Whether the Indian concern has been designated to provide information on behalf of the group? If Yes, provide the following details:			
	i.	details of all the Indian concerns which are constituent of the group:		
		a.	Name:	
		b.	Address:	
		c.	PAN:	
		d.	Aadhaar:	
	ii.	if the information is being furnished on behalf of any Indian concern(s) details of such concern(s):		
		a.	Name:	
		b.	Address:	
		c.	PAN:	
		d.	Aadhaar:	
10.	Details of the holding entities:			
	i.	Immediate holding entity:		
		a.	Name:	
		b.	Country/ region of incorporation:	
		c.	Country/ region of which it is tax resident:	
		d.	Tax Identification Number (TIN), in the country/ region of residence:	
	ii.	Intermediate holding entity:		
		a.	Name:	
		b.	Country/ region of incorporation:	
		c.	Country/ region of which it is tax resident:	
		d.	TIN in the country/ region of residence:	
	iii.	Ultimate holding entity:		
		a.	Name:	
		b.	Country/ region of incorporation:	
		c.	Country/ region of which it is tax resident:	
		d.	TIN in the country/ region of residence:	

11. Details of the company(ies) or entity(ies) that derive its value substantially from assets (whether tangible or intangible) located in India, which are held in, or through, the Indian concern;

Sl. No.	Name	Country/region of incorporation	Country/ region of which it is tax resident:	TIN in the country/ region of residence:
1.				
2.	*(Repeat, if required)*			

Part C: Information to be filled for reporting the information in respect of transfer of share/interest of the concern(s) or entity(ies) referred to in Part B (Sl. No. 11) the income from which is deemed to accrue or arise in India under the provisions of section 9(10)(a)					
12.	Name of the company or entity:				
13.	Details of the transaction(s):				
	i.	Nature of transaction:			
	ii.	Name of the transferor:			
	iii.	Address of the transferor:			
	iv.	PAN of the transferor:			
	v.	Country/ region of tax residency:			
	vi.	TAN of transferor:			
	vii.	Name of transferee:			
	viii.	Address of transferee:			
	ix.	PAN of transferee:			
	x.	TAN of transferee:			
	xi.	Other details:			
		Date of transfer	Total sale consideration	Date of acquisition	Cost of acquisition
14.	Percentage share/interest transferred including holding percentage of transferor during the period of 12 months preceding the transfer:				
15.	Value of total assets of the company or the entity				
16.	Value and breakup of assets of the Indian concern:				
	Sl. No.	Name of the asset	Value of the asset at beginning of the year	Value of the asset at the end of the year	
	1.				
	2.	*(Repeat, if required)*			
17.	Other details to be provided as separate enclosure:				*(attach as per Note 6)*
18.	Whether any transaction in respect of share of, or interest in, any company or entity referred to in Part B (Sl. No. 11) has the effect of transferring the right of management or control over the Indian concern? If Yes, provide information as per Part D.				Yes/No
Part D: Information to be filled in to report the transaction respect of transfer of share/interest during the tax year resulting in transfer of right of management or control)					
19.	Name of the company or entity:				
20.	PAN of the company or entity:				
21.	Details of the transaction(s):				
	i.	Total consideration of the transaction(s):			
	ii.	Nature of transaction:			
	iii.	Name of the transferor:			
	iv.	Address of the transferor:			
	v.	PAN of the transferor:			
	vi.	Name of transferee:			
	vii.	Address of transferee:			
	viii.	PAN of transferee:			
22.	Percentage share/interest transferred including percentage holding of transferor during the period of 12 months preceding the transfer:				
23.	Holding structure in respect of shares of, or interest in, the company or entity before and after the transfer:				
	Sl. No.	Name of the company or entity	% of shareholding before the transfer	% of shareholding after the transfer	Remarks
	1.				
	2.	*(Repeat, if required)*			

24.	Value and breakup of assets of the Indian concern on the specified date as per section 9(10)(a):			
	Sl. No.	Name of the asset	Value of the asset at beginning of the year	Value of the asset on the specified date
	1.			
	2.	*(Repeat, if required)*		

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN_____ _____ and I am competent to verify and submit this application.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill status as below: —

(I)	Company
(II)	Limited Liability Partnership
(III)	Firm
(IV)	Permanent Establishment
(V)	Other, specify

4. Fill residential status as below: —

(I)	Resident
(II)	Non-resident
(III)	Resident but not ordinarily resident

5. Where the region is a specified territory, the same is to be stated.
6. With respect to Part C (Sl. No. 17), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Basis of valuation of assets in Part C (Sl. No. 15 and 16) and Part D (Sl. No. 24).
A-2	Details of supporting documents in respect of A-1.
A-3	Financial and accounting statements of the company or the entity.
A-4	Basis of determining the location of share or interest being transferred.

7. This form is to be applied to the Assessing Officer.
8. Some of the information in the form would be pre-filled to the extent possible.
9. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 164

Statement to be furnished under section 507 of the Act by a person carrying on production of a cinematograph film or engaged in specified activity or both

Row No.	PART A: Particulars of the producer of a cinematograph film / person engaged in specified activity		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Email id		
5.	Contact number	Country Code	Number
6.	Tax Deduction and Collection Account Number		
7.	Residential Status		
8.	Tax year for which statement is being furnished		
9.	Number of cinematograph films / specified activity undertaken during the tax year	Cinematograph films produced	
		Specified activity undertaken	
PART B: Details of each cinematograph film produced or specified activity undertaken during the tax year (In case of production of multiple cinematograph films or engagement in multiple specified activities during the year, provide details in Part-B and Part-C for each film/specified activity separately)			
1.	Name of the film or specified activity		
2.	Nature of the film *(select anyone)*	• Celluloid film • Other than celluloid film	
3.	Nature of specified activity *(select anyone)*	• Event management • Sports event management • Documentary production • Production of programmes for telecasting on television or over the top platforms or any other similar platform • Other performing arts • Any other notified activity (please specify)	
4.	Date of starting of production of cinematograph film or commencement of specified activity	*dd/mm/yyyy*	
5.	Whether the cinematograph film or specified activity was completed in the tax year	*Yes/No*	
6.	If yes, date of completion of production of cinematograph film or specified activity	*dd/mm/yyyy*	
PART C: Details of payments of over Rs. 50,000 in the aggregate made by the person carrying on production of cinematograph film or engaged in specified activity, or due from him to each person engaged in the production of the cinematograph film or specified activity:			
1.	Name of the person to whom amount has been paid/credited		

2.	Permanent Account Number		
3.	Name of the film or specified activity to which the payment relates		
4.	Nature of expenditure		
5.	Amount paid/credited		
	a.	paid in cash	
	b.	paid other than cash	
	c.	amount due	
	d.	total	
6.	If tax deducted at source, then provide:		
	a.	amount of tax deducted	
	b.	section under which tax is deducted/ deductible	
7.	(repeat 1 to 6, if required)		

DECLARATION

I ……. (name of the authorized signatory) having Permanent Account Number …… in my capacity as …….. (designation) of …..….. (name of the assessee) do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place: ……

Date: ……

Signature of the Authorised Signatory

Name:

Designation:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 166

Statement of Reportable Account under section 508(1) of the Income-tax Act, 2025

PART A: STATEMENT DETAILS

(This information should be provided for each Statement of Reports submitted together)

A.1 REPORTING ENTITY DETAILS		
A.1.1	Reporting Entity Name	
A.1.2	Income-tax Department Reporting Entity Identification Number	
A.1.3	Global Intermediary Identification Number (GIIN)	
A.1.3	Registration Number	
A.1.5	Reporting Entity Category	Insert 2 character code
A.2 STATEMENT DETAILS		
A.2.1	Statement Type	Insert 2 character code
A.2.2	Statement Number	
A.2.3	Original Statement id	
A.2.4	Reason for Correction	Insert 1 character code
A.2.5	Statement Date	
A.2.6	Reporting Period	
A.2.7	Report Types	Insert 2 character codes

PART B: REPORT DETAILS

(This information should be provided for each account being reported)

B.1 REPORT NUMBER (To be provided for each person being reported)		
B.1.1	Report Serial Number	
B.1.2	Original Report Serial Number	
B.1.3	Account Type	
B.1.4	Account Number	
B.1.5	Account Category	
B.1.6	Account Number Type	Insert 1 character code
B.1.7	Account Holder Name	
B.1.8	Account Status	Insert 1 character code
B.1.9	Account Treatment	Insert 1 character code
B.1.10	Equity Interest Type	Insert 2 character code
B.1.11	Self- certification	Insert 1 character code
B.1.12	Documentation Status	Insert 1 character code
B.1.13	Joint Account	Insert 1 character code
B.1.14	Number of Joint Account Holders	
B.1.15	Date of closure of account, if closed during the year	
B.2 BRANCH DETAILS		
B.2.1	Branch Number Type	Insert 1 character code
B.2.2	Branch Reference Number	
B.2.3	Branch Name	
B.2.4	Branch Address	
B.2.5	City Town	
B.2.6	Postal Code	
B.2.7	State Code	Insert 2 character code
B.2.8	Country Code	Insert 2 character code
B.2.9	Telephone	
B.2.10	Mobile	
B.2.11	Fax	
B.2.12	Email	
B.3 ACCOUNT SUMMARY		
B.3.1	Account balance or value at the end of reporting period	
B.3.2	Aggregate gross interest	

	paid or credited	
B.3.3	Aggregate gross dividend paid or credited	
B.3.4	Gross proceeds from sale of property	
B.3.5	Aggregate gross amount of all other income paid or credited	
B.3.6	Aggregate gross amount credited	
B.3.7	Aggregate gross amount debited	
B.4 INDIVIDUAL DETAILS (To be provided for individual account holder)		
B.4.1	Name	
B.4.2	Customer ID	
B.4.3	Father's Name	
B.4.4	Spouse's Name	
B.4.5	Gender	Insert 1 character code (Refer Instructions)
B.4.6	PAN	
B.4.7	Aadhaar Number	
B.4.8	Identification Type	Insert 1 character code
B.4.9	Identification Number	
B.4.10	Occupation Type	
B.4.11	Occupation	
B.4.12	Birth Date	
B.4.13	Nationality	Insert 2 character code
B.4.14	Country of Residence as per tax laws	Insert 2 character code
B.4.15	Place of Birth	
B.4.16	Country of Birth	Insert 2 character code
B.4.17	Tax Identification Number (TIN) allotted by tax resident country	
B.4.18	TIN Issuing Country	Insert 2 character code
B.4.19	Address Type	Insert 2 character code
B.4.20	Address	
B.4.21	City / Town	
B.4.22	Postal Code	
B.4.23	State Code	Insert 2 character code
B.4.24	Country Code	Insert 2 character code

B.4.25	Mobile/Telephone Number	
B.4.26	Other Contact Number	
B.4.27	Remarks	
B.5 LEGAL ENTITY DETAILS (To be provided for entity account holder)		
B.5.1	Name of the Entity	
B.5.2	Customer ID	
B.5.3	Account Holder Type for US Reportable Person	Insert 2 character code
B.5.4	Account Holder Type for Other Reportable Person	Insert 2 character code
B.5.5	Entity Constitution Type	Insert 1 character code
B.5.6	Date of Incorporation	
B.5.7	Nature of Business	
B.5.8	PAN	
B.5.9	Identification Type	Insert 1 character code
B.5.10	Identification No.	
B.5.11	Identification issuing Country	Insert 2 character code
B.5.12	Place of Incorporation	
B.5.13	Country of Incorporation	Insert 2 character code
B.5.14	Country of Residence as per tax laws	Insert 2 character code
B.5.15	Tax Identification Number (TIN) allotted by tax resident country	
B.5.16	TIN Issuing Country	
B.5.17	Address Type	Insert 1 character code
B.5.18	Address	
B.5.19	City / Town	
B.5.20	Postal Code	
B.5.21	State Code	Insert 2 character code
B.5.22	Country Code	Insert 2 character code
B.5.23	Mobile/Telephone Number	
B.5.24	Other Contact Number	
B.5.25	Remarks	
B.6 CONTROLLING PERSON DETAILS (To be provided for each controlling person of the entity)		
B.6.1	Controlling Person Type	Insert 3 character code
B.6.2	Name	

B.6.3	Customer ID	
B.6.4	Father's Name	
B.6.5	Spouse's Name	
B.6.6	Gender	Insert 1 character code
B.6.7	PAN	
B.6.8	Aadhaar Number	
B.6.9	Identification Type	Insert 1 character code
B.6.10	Identification Number	
B. 6.11	Self- certification	Insert 1 character code
B.6.12	Occupation Type	Insert 1 character code
B.6.13	Occupation	
B.6.14	Birth Date	
B.6.15	Nationality	Insert 2 character code
B.6.16	Country of Residence as per tax laws	Insert 2 character code
B.6.17	Place of Birth	
B.6.18	Country of Birth	Insert 2 character code
B.6.19	Tax Identification Number (TIN) allotted by tax resident country	
B.6.20	TIN Issuing Country	Insert 2 character code
B.6.21	Address	
B.6.22	City / Town	
B.6.23	Postal Code	
B.6.24	State Code	Insert 2 character code
B.6.25	Country Code	Insert 2 character code
B.6.26	Mobile/Telephone Number	
B.6.27	Other Contact Number	
B.6.28	Remarks"	

FORM NO. 165

Statement of Specified Financial Transactions under section 508 (1) of the Income-tax Act, 2025

PART A: STATEMENT DETAILS

(This information should be provided for each Statement submitted together)

A.1	**REPORTING ENTITY DETAILS**	
A.1.1	Reporting Entity Name	
A.1.2	Income-Tax Department Reporting Entity Identification Number	.
A.2	**STATEMENT DETAILS**	
A.2.1	Statement Type	Insert 2 character code
A.2.2	Statement Number	
A.2.3	Original Statement Id	
A.2.4	Reason for Correction	Insert 1 character code
A.2.5	Statement Date	
A.2.6	Reporting Period	
A.2.7	Report Types	Insert 2 character code
A.2.8	Number of Reports	
A.3	**PRINCIPAL OFFICER DETAILS**	
A.3.1	Name	
A.3.2	Designation	
A.3.3	Address	
A.3.4	City / Town	
A.3.5	Postal Code	
A.3.6	State Code	Insert 2 character code
A.3.7	Country Code	Insert 2 character code
A.3.8	Telephone	
A.3.9	Mobile	
A.3.10	Email	

PART B: REPORT DETAILS FOR PERSON BASED REPORTING

B.1	**REPORT NUMBER** (To be provided for each person being reported)	
B.1.1	Report Serial Number	
B.1.2	Original Report Serial Number	
B.2	**PERSON DETAILS FOR** AGGREGATED FINANCIAL TRANSACTIONS	
B.2.1	**For Persons having PAN**	
B.2.1.1	Person Name	
B.2.1.2	Person Type	☐☐ Insert 2 character code
B.2.1.3	Father's Name (for Individuals)	
B.2.1.4	PAN	☐☐☐☐☐☐☐☐☐☐
B.2.1.5	Address	
B.2.1.6	Postal Code	
B.2.1.7	State Code	
B.2.1.8	Country Code	
B.2.2	**For Persons having No PAN**	
B.2.2.1	Person Name	
B.2.2.2	Person Type	
B.2.2.3	Father's Name (for Individuals)	
B.2.2.4	Aadhaar Number (for Individuals)	
B.2.2.5	Form 97 Acknowledgement	
B.2.2.6	Identification Type	☐ Insert 1 character code
B.2.2.7	Identification Number	
B.2.2.8	Date of Birth/ Incorporation	
B.2.2.9	Nationality/Country of Incorporation	☐☐ Insert 2 character code
B.2.2.10	Business or occupation	
B.2.2.11	Address	
B.2.2.12	Address Type	☐ Insert 1 character code
B.2.2.13	City / Town	

B.2.2.14	Postal Code	
B.2.2.15	State Code	Insert 2 character code
B.2.2.16	Country Code	Insert 2 character code
B.2.2.17	Mobile/Telephone Number	
B.2.2.18	Other Contact Number	
B.2.2.19	Email	
B.2.3	Number of persons if Financial Transaction is undertaken in joint name	Insert 2 character code
B.2.3.1	Names of persons engaged in the transaction jointly	(Repeat, if required)
B.2.3.2	PAN of person/ persons engaged in the transaction jointly	(Repeat, if required)
B.3	**FINANCIAL TRANSACTION SUMMARY**	

B.3.1	Product Type	Insert 2 character code
B.3.2	Aggregate gross amount received from the person	
B.3.3	Aggregate gross amount received from the person in cash	
B.3.4	Aggregate gross amount paid to the person	
B.4	**FINANCIAL TRANSACTION DETAILS (To be provided for each distinctive product)**	
B.4.1	Product Identifier	
B.4.2	Last Date of Transaction	
B.4.2	Aggregate gross amount received from the person	
B.4.4	Aggregate gross amount received from the person in cash	
B.4.5	Aggregate gross amount paid to the person	
B.4.6	Whether Time Deposit is created by Auto-sweep?	Insert 1 character code
B.4.7	Parent Account Number related to Time Deposit created by Auto Sweep	

PART C: REPORT DETAILS FOR BANK/POST OFFICE ACCOUNT(ACCOUNT BASED REPORTING)

(This information should be provided for each Account being reported)

C.1	**REPORT NUMBER** (To be provided for each account being reported)	
C.1.1	Report Serial Number	
C.1.2	Original Report Serial Number	
C.2	**ACCOUNT DETAILS**	
C.2.1	Account Type	☐☐ Insert 2 character code
C.2.2	Account Number	
C.2.3	Account Holder Name	
C.2.4	Account Status	☐ Insert 1 character code
C.2.5	Branch Reference Number	
C.2.6	Branch Name	
C.2.7	Branch Address	
C.2.8	City Town	
C.2.9	Postal Code	
C.2.10	State Code	☐☐ Insert 2 character code
C.2.11	Country Code	☐☐ Insert 2 character code
C.2.12	Telephone	
C.2.13	Mobile	
C.2.14	Email	
C.3	**ACCOUNT SUMMARY**	
C.3.1	Aggregate gross amount credited to the account in cash	
C.3.2	Aggregate gross amount debited to the account in cash	
C.4	**PERSON DETAILS (To be provided for each person related to the account)**	

C.4.1	**For Persons having PAN**	
C.4.1.1	Account Relationship	☐ Insert 1 character code
C.4.1.2	Person Name	
C.4.1.3	Person Type	☐☐ Insert 2 character code
C.4.1.4	Father's Name (for Individuals)	
C.4.1.5	PAN	☐☐☐☐☐☐☐☐☐☐

C.4.1.6	Address	
C.4.1.7	Postal Code	
C.4.1.8	State Code	
C.4.1.9	Country Code	
C.4.2	**For Persons having No PAN**	
C.4.2.1	Person Name	
C.4.2.2	Person Type	
C.4.2.3	Father's Name (for Individuals)	
C.4.2.4	Aadhaar Number (for Individuals)	
C.4.2.5	Form 97 Acknowledgement	
C.4.2.6	Identification Type	☐ Insert 1 character code
C.4.2.7	Identification Number	
C.4.2.8	Date of Birth/ Incorporation	
C.4.2.9	Nationality/Country of Incorporation	☐☐ Insert 2 character code
C.4.2.10	Business or Occupation	
C.4.2.11	Address	
C.4.2.12	Address Type	☐ Insert 1 character code
C.4.2.13	City / Town	
C.4.2.14	Postal Code	
C.4.2.15	State Code	☐☐ Insert 2 character code
C.4.2.16	Country Code	☐☐ Insert 2 character code
C.4.2.17	Mobile/Telephone Number	
C.4.2.18	Other Contact Number	
C.4.2.19	Email	

PART D: REPORT DETAILS FOR IMMOVABLE PROPERTY TRANSACTIONS/STAMP PAPER BASED REPROTING

(This information should be provided for each Transaction being reported)

D.1	**REPORT NUMBER** (To be provided for each account being reported)	
D.1.1	Report Serial Number	
D.1.2	Original Report Serial Number	
D.2	**TRANSACTION DETAILS**	
D.2.1	Transaction Date	
D.2.2	Transaction Identity	
D.2.3	Transaction Type	☐ Insert 1 character code
D.2.4	Transaction Amount	
D.2.5	Cash in Transaction Amount	
D.2.6	Property Type	☐ Insert 1 character code
D.2.7	Whether property is within municipal limits	☐ Insert 1 character code
D.2.8	Property Address	
D.2.9	City / Town	
D.2.10	Postal Code	
D.2.11	State Code	☐☐ Insert 2 character code
D.2.12	Country Code	☐☐ Insert 2 character code
D.2.13	Stamp Valuation of Property for determination of Stamp Duty	
D2.14	Value of Stamp paper (applicable for Stock Holding Corporation of India Ltd)	
D.3	**PERSON DETAILS (**(To be provided for each person related to the transaction)	
D.3.1	**For Persons having PAN**	
D.3.1.1	Transaction Relation	☐☐ Insert 2 character code
D.3.1.2	Transaction Amount related to the person	
D.3.1.3	Person Name	
D.3.1.4	Person Type	☐☐ Insert 2 character code
D.3.1.5	Father's Name (for Individuals)	
D.3.1.6	PAN	☐☐☐☐☐☐☐☐☐☐
D.3.1.7	Address	
D.3.1.8	Postal Code	
D.3.1.9	State Code	

D.3.1.10	Country Code	
D.3.2	**For Persons having No PAN**	
D.3.2.1	Person Name	
D.3.2.2	Person Type	
D.3.2.3	Father's Name (for Individuals)	
D.3.2.4	Aadhaar Number (for Individuals)	
D.3.2.5	Form 97 Acknowledgement (not applicable for item D.2.14)	
D.3.2.6	Identification Type	☐ Insert 1 character code
D.3.2.7	Identification Number	
D.3.2.8	Date of Birth/ Incorporation	

D.3.2.9	Nationality/Country of Incorporation	☐☐ Insert 2 character code
D.3.2.10	Address	
D.3.2.11	City / Town	
D.3.2.12	Postal Code	
D.3.2.13	State Code	☐☐ Insert 2 character code
D.3.2.14	Country Code	☐☐ Insert 2 character code
D.3.2.15	Mobile/Telephone Number	
D.3.2.16	Other Contact Number	
D.3..2.17	Email	

Verification

I……. (name of designated director) having Permanent Account Number (PAN)……., in my capacity as designated director of…… hereby certify that all the particulars furnished above are correct and complete.

……

Place: ……. Signature of the designated director

……..

Date: ……. Name of the designated director

FORM NO. 167

Statement of relevant transaction under section 509 of the Income-tax Act, 2025

Part A: Statement Details

(This information should be provided for each Statement of Reports submitted together)

A.1	**Reporting crypto-asset service provider (RCASP) details**	
A.1.1	Type of RCASP *(select any one)*	• LE – In case of an Entity • IN - In case of an Individual
A.1.2	RCASP name	*(refer Note 1)*
A.1.3	(a) RCASP address	*(refer Note 2)*
	(b) Legal character of the address *(select any one)*	• 301- Residential Or Business • 302 - Residential • 303 - Business • 304 - Registered Office • 305 - Unspecified
A.1.4	Country of Residence as per Tax Laws	*(drop down)*
A.1.5	Mobile number	
A.1.6	Telephone number	
A.1.7	Email id	
A.1.8	Date of incorporation/birth	*YYYY-MM-DD*
A.1.9	Birth place	*(refer Note 3)*
A.1.10	Nationality	*(drop down)*
A.1.11	ITDREIN	
A.1.12	(a) TIN	*(refer Note 4)*
	(b) TIN issuing country	*(drop down)*
	(c) Reason for non-availability of TIN *(select anyone)*	• N - Because one was not issued by the reportable jurisdiction. • D - Because the domestic law of the reportable jurisdiction does not require the collection of the TIN.
A.1.13	(a) Any other identification/registration number *(only to be provided where RCASP is an entity)*	*(refer Note 5)*
	(b) Identification issuing country	*(drop down)*
	(c) Identification type	• LEI - legal entity identifier; • EIN - entity identification number; • BRN - business registration number; • OTH - any other Type of identification such as Company Identification Number, US GIIN, Passport, Voter ID, Driving Licence, Social Security Number etc.

	(d) If answer to (c) above is "OTH", please provide identification type	
A.1.14	Reporting obligation nexus	• 901 – Tax Resident of India • 902 – Incorporation under the laws of India • 903 – Management in India • 904 – Place of Business in India • 905 – Branch in India
A.1.15	(a) If there is nexus with any partner jurisdiction	*(Yes/No)* *(refer Note 6)*
	If answer to (a) above is yes, please provide following details	
	(b) Resident country code (of partner jurisdiction)	*(drop down)*
	(c) Type of nexus with any partner jurisdiction	• 901 – Tax Resident of partner jurisdiction • 902 – Incorporation under the laws of partner jurisdiction • 903 – Management in partner jurisdiction • 904 – Place of Business in partner jurisdiction • 905 – Branch in partner jurisdiction
A.2	**Statement details**	
A.2.1	Statement type (select anyone)	• NB – New Statement containing new information • CB – Correction Statement containing corrections for previously submitted information • DB – Deletion statement containing deletion of previously submitted information • ND - No Data to report
A.2.2	Statement number	*(refer Note 7)*
A.2.3	Original statement id	*(refer Note 8)*
A.2.4	(a) Reason for correction	• A - Acknowledgement of original Statement had errors which are being resolved • B - Errors in original Statement are being corrected suo-motu • C - The correction report is on account of additional information being submitted • N - Not applicable as this is a new statement/ there is no data to report • Z - Other reason
	(b) if answer to (a) above is "Z", please provide reasons for correction	
A.2.5	Statement date	
A.2.6	Reporting period	*(refer Note 9)*
A.2.7	Number of reports *(Number of reports in Part B)*	
A.3	**Principal officer details**	
A.3.1	Principal officer name	*(refer Note 1)*
A.3.2	Principal officer designation	
A.3.3	Principal officer address	*(refer Note 2)*
A.3.4	Mobile number	
A.3.5	Telephone number	

A.3.6	Email id	

Part B : Report Details

(This information should be provided for each reportable user/reportable person)

B.1	**Crypto-asset user details**	
B.1.1	Type of crypto-asset user	• LE: In case of an entity • IN: In case of an individual
B.2	**Individual crypto-asset user details**	
B.2.1	Sub-type of user	• N: New User • P: Pre-existing User
B.2.2	Unique user id allotted by RCASP	
B.2.3	Name	*(refer Note 1)*
B.2.4	Father's name	*(refer Note 1)*
B.2.5	Gender	• M – Male • F – Female • O - Others
B.2.6	(a) TIN	*(refer Note 4)*
	(b) TIN issuing country	*(drop down)*
	(c) Reason for non-availability of TIN	• N - Because one was not issued by the reportable jurisdiction. • D - Because the domestic law of the reportable jurisdiction does not require the collection of the TIN.
B.2.7	Permanent Account Number, if available	
B.2.8	Aadhaar number, if available	
B.2.9	(a) Occupation type	• S – Salaried • B – Business • ST – Student • N – Not Occupied • D – Dependent • O – Others
	(b) If answer to (a) above is "O", please provide occupation type	
B.2.10	Country of residence as per tax laws	(drop down)
B.2.11	(a) Address	(refer Note 2)
	(b) Legal character of the address *(select anyone)*	• 301- Residential Or Business • 302 - Residential • 303 - Business • 304 - Registered Office • 305 - Unspecified
	(repeat details in row B.2.10 and B.2.11, if crypto-asset user is tax resident of more than one country or territory outside India)	
B.2.12	Date of birth	*YYYY-MM-DD*
B.2.13	Birth place	*(refer Note 3)*
B.2.14	Nationality	*(drop down)*

B.2.15	Mobile number	
B.2.16	Telephone number	
B.2.17	Email	
B.2.18	Self-certification	• Y : Yes • N : No
B.3	**Entity crypto-asset user details**	
B.3.1	Sub-type of user	• N: New User • P: Pre-existing User
B.3.2	Unique user id allotted by RCASP	
B.3.3	Name	*(refer Note 1)*
B.3.4	(a) Entity constitution type	• A - Sole Proprietorship • B - Partnership Firm • C – HUF • D - Private Limited Company • E- Public Limited Company • F- Society • G- AOP/BOI • H – Trust • I – Liquidator • J – Limited Liability Partnership • K- Artificial Juridical Person • Z – Others
	(b) If answer to (a) above is "Z", please provide constitution type	
B.3.5	(a) TIN	*(refer Note 4)*
	(b) TIN issuing country	*(drop down)*
	(c) Reason for non-availability of TIN	• N - Because one was not issued by the reportable jurisdiction. • D - Because the domestic law of the reportable jurisdiction does not require the collection of the TIN.
B.3.6	(a) Any other identification/registration number	*(refer Note 5)*
	(b) Identification issuing country	*(drop down)*
	(c) Identification type	• LEI - legal entity identifier; • EIN - entity identification number; • BRN - business registration number; • OTH - any other Type of identification such as Company Identification Number, US GIIN, Passport, Voter ID, Driving Licence, Social Security Number etc.
	(d) If answer to (c) above is "OTH", please provide identification type	
B.3.7	Permanent Account Number, if available	
B.3.8	Country of residence as per tax laws	*(drop down)*
B.3.9	(a) Address	*(refer Note 2)*

	(b) Legal character of the address *(select anyone)*	• 301- Residential Or Business • 302 - Residential • 303 - Business • 304 - Registered Office • 305 - Unspecified
	(repeat details in row B.3.8 and B.3.9, if crypto-asset user is tax resident of more than one country or territory outside India)	
B.3.10	Date of incorporation	*YYYY-MM-DD*
B.3.11	Place of incorporation	*(refer Note 10)*
B.3.12	Mobile number	
B.3.13	Telephone number	
B.3.14	Email	
B.3.15	Self-certification	• Y: Yes • N: No
B.4	**Controlling person details (to be provided for each controlling person of the entities)**	
B.4.1	Controlling person type	• 801 – Controlling Person of legal person – ownership • 802 – Controlling Person of legal person – other means • 803 – Controlling Person of legal person – senior managing official • 804 – Controlling Person of legal arrangement – trust – settlor • 805 – Controlling Person of legal arrangement – trust – trustee • 806 – Controlling Person of legal arrangement – trust – protector • 807 – Controlling Person of legal arrangement – trust – beneficiary • 808 – Controlling Person of legal arrangement – trust – other • 809 – Controlling Person of legal arrangement – other – settlor-equivalent • 810 – Controlling Person of legal arrangement – other – trustee-equivalent • 811 – Controlling Person of legal arrangement – other – protector-equivalent • 812 – Controlling Person of legal arrangement – other – beneficiary-equivalent • 813 – Controlling Person of legal arrangement – other – other-equivalent
B.4.2	Name	*(refer Note 1)*
B.4.3	Father's name	*(refer Note 1)*
B.4.4	Gender	• M – Male • F – Female • O - Others

B.4.5	(a) TIN	*(refer Note 4)*
	(b) TIN issuing country	*(drop down)*
	(c) Reason for non-availability of TIN	• N - Because one was not issued by the reportable jurisdiction. • D - Because the domestic law of the reportable jurisdiction does not require the collection of the TIN.
B.4.6	Permanent Account Number, if available	
B.4.7	Aadhaar number, if available	
B.4.8	(a) Occupation type	• S – Salaried • B – Business • ST – Student • N – Not Occupied • D – Dependent • O – Others
	(b) If answer to (a) above is "O", please provide occupation type	
B.4.9	Country of residence as per tax laws	*(drop down)*
B.4.10	(a) Address	*(refer Note 2)*
	(b) Legal character of the address *(select anyone)*	• 301- Residential Or Business • 302 - Residential • 303 - Business • 304 - Registered Office • 305 - Unspecified
	(repeat details in row B.4.9 and B.4.10, if crypto-asset user is tax resident of more than one country or territory outside India)	
B.4.11	Date of birth	*YYYY-MM-DD*
B.4.12	Birth place	*(refer Note 3)*
B.4.13	Nationality	*(drop down)*
B.4.14	Mobile number	
B.4.15	Telephone number	
B.4.16	Email	
B.4.17	Self-certification	• Y : Yes • N : No
	(Repeat B.4, if required)	

Part C: Transaction Details

(This information should be provided for each relevant transaction of each relevant crypto-asset)

C.1	**Crypto asset details**	
C.1.1	Name of crypto asset	*(refer Note 11)*
	Digital token identifier	Insert 9 character code
	Other token (to be provided if digital token identifier is not known)	
C.2	**Relevant transaction details**	
C.2.1	Crypto to crypto in	
C.2.1.1	Exchange type *(select anyone)*	• 401 – Staking • 402 – Crypto Loan • 403 – Wrapping • 404 – Collateral
C.2.1.2	Number of transactions	*(refer Note 12)*
C.2.1.3	Amount (in Indian Rupees)	
C.2.1.4	Currency code	*(drop down)*
C.2.1.5	Number of units	*(refer Note 13)*
C.2.2	Crypto to crypto out	
C.2.2.1	Exchange type *(select anyone)*	• 401 – Staking • 402 – Crypto Loan • 403 – Wrapping • 404 – Collateral
C.2.2.2	Number of transactions	*(refer Note 14)*
C.2.2.3	Amount (in Indian Rupees)	
C.2.2.4	Currency code	*(drop down)*
C.2.2.5	Number of units	*(refer Note 15)*
C.2.3	Crypto to fiat in	
C.2.3.1	Exchange type *(select anyone)*	• 401 – Staking • 402 – Crypto Loan • 403 – Wrapping • 404 – Collateral
C.2.3.2	Number of transactions	*(refer Note 16)*
C.2.3.3	Amount (in Indian Rupees)	
C.2.3.4	Currency code	*(drop down)*
C.2.3.5	Number of units	*(refer Note 17)*

C.2.4	Crypto to fiat out	
C.2.4.1	Exchange type *(select anyone)*	• 401 – Staking • 402 – Crypto Loan • 403 – Wrapping • 404 – Collateral
C.2.4.2	Number of transactions	*(refer Note 18)*
C.2.4.3	Amount (in Indian Rupees)	
C.2.4.4	Currency code	*(drop down)*
C.2.4.5	Number of units	*(refer Note 19)*
C.2.5	Crypto transfer in	
C.2.5.1	Transfer type *(select anyone)*	• 501 – Airdrop • 502 – Staking income • 503 – Mining income • 504 – Crypto loan • 505 – Transfer from another RCASP • 506 – Sale of goods or services • 507 – Collateral • 508 – Other • 509 – Unknown (to be selected as the default value where the Reporting Crypto-Asset Service Provider has no knowledge on the Transfer Type)
C.2.5.2	Number of transactions	*(refer Note 20)*
C.2.5.3	Amount (in Indian Rupees)	
C.2.5.4	Currency code	*(drop down)*
C.2.5.5	Number of units	*(refer Note 21)*
C.2.5.6	Alternative valuation method *(select anyone)*	• 1001 – Book value • 1002 – Third-party value • 1003 – Recent RCASP valuation • 1004 – Reasonable estimate by RCASP
C.2.6	Crypto transfer out	
C.2.6.1	Transfer type *(select anyone)*	• 601 – Transfer to another RCASP • 602 – Crypto loan • 603 – Purchase of goods or services, to be used in respect of transactions other than those already reported as Reportable Retail Payment Transactions • 604 – Collateral

		• 605 – Other • 606 – Unknown (to be selected as the default value where the Reporting Crypto-Asset Service Provider has no knowledge on the Transfer Type)
C.2.6.2	Number of transactions	*(refer Note 22)*
C.2.6.3	Amount (in Indian Rupees)	
C.2.6.4	Currency code	*(drop down)*
C.2.6.5	Number of units	*(refer Note 23)*
C.2.6.6	Alternative valuation method (select anyone)	• 1001 – Book value • 1002 – Third-party value • 1003 – Recent RCASP valuation • 1004 – Reasonable estimate by RCASP
C.2.7	Transfer wallet	
C.2.7.1	Amount (in Indian Rupees)	
C.2.7.2	Currency code	*(drop down)*
C.2.7.3	Number of units	*(refer Note 24)*
C.2.7.4	Alternative valuation method (select anyone)	• 1001 – Book value • 1002 – Third-party value • 1003 – Recent RCASP valuation • 1004 – Reasonable estimate by RCASP
C.2.8	Reportable retail payment transactions	
C.2.8.1	Number of transactions	*(refer Note 25)*
C.2.8.2	Amount (in Indian Rupees)	
C.2.8.3	Currency code	*(drop down)*
C.2.8.4	Number of units	*(refer Note 26)*

Verification

I……. (name of designated director) having Permanent Account Number (PAN)……., in my capacity as designated director of…….. (name of reporting crypto-asset service provider) hereby certify that all the particulars furnished above are correct and complete.

……

Place: ……. Signature of the designated director

……..

Date: ……. Name of the designated director

Notes:

1. (a) In case of an Entity, full legal name of the Entity Reporting Crypto-Asset Service Provider (RCASP) should be provided.

(b) In case of an Individual, name of the Individual shall be provided in the following format:

(i) Preceding Title - *such as "His Excellency", "Estate of the late"*
(ii) Title - *such as Mr., Dr., Mrs., Herr etc. (There can be multiple titles)*
(iii) First Name - *First name of the person. (In case if the first name is not available, no first name or NFN may be used here.)*
(iv) Middle Name - *Eg. Shakti in "Nivetha Shakti Shantha" (There can be multiple middle names.)*
(v) Name Prefix - *De, van, van de, von, etc.*
(vi) Last Name - *Can be Given name, Forename, Christian name, Surname, Family name etc.*
(vii)Generation Identifier - *The identifier of generation such as Jnr, Thr, III*
(viii) Suffix- *Could be compressed initials such as: Phd, VC, QC*
(ix) General Suffix - *Deceased, retired etc.*
(x) Name type- *includes nick names ("nick"), names under which a party does business ("dba" a short name for the entity, or a name that is used for public acquaintance instead of the official business name) etc. The possible values of name type are:*

a) N1= SMFAliasOrOther
b) N2= indiv
c) N3= alias
d) N4= nick
e) N5= aka
f) N6= dba
g) N7= legal
h) N8= atbirth

2. The address shall contain the following:

a) Street
b) Building Identifier
c) Suite Identifier
d) Floor Identifier
e) District Name
f) Pob
g) Post Code
h) City
i) State Code *(Two-digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. In case the Address is outside India, '**Not in India'** Option may be selected and in the free text field, same may be filled.)*
j) Country Code

3. In case of an individual, the city, city sub-entity, country of birth and former country (in case the person was born in a country that has since ceased to exist) shall also be provided.

4. Tax identification number (TIN) used by the tax administration of the other country or territory of residence should be provided. In case no TIN is available, either the functional equivalent should be provided or the value "**NOTIN**" should be entered.

5. This field should be filled if the TIN field is marked as 'NOTIN'. This shall be filled with other Identification Numbers (INs) available. This should correspond to the Number mentioned in the identification document.

6. This field should be filled if RCASP has an equivalent or stronger nexus in another other country or territory, whereby reporting under the CARF will take place in such jurisdiction

7. (a) Statement number captures the sender's unique identifying number (created by the sender) that identifies the particular statement being sent. Example of the statement number is 2027/01.

(b) After successful submission of the statement to ITD, a new unique Statement ID will be allotted for future reference. The reporting entities should maintain the linkage between the statement number and statement ID.

8. In case the original statement is being replaced by this statement, statement ID of the original Statement which is being replaced deleted or referred by reports in the current Statement should be provided. In case the statement is new and unrelated to any previous statement, mention '0' here.

9. Fill the last day of the reporting period in YYYY-MM-DD format.

10. Place of incorporation of the entity Crypto-Asset User should be provided. The city and country of incorporation must also be provided.

11. (a) The Crypto-Asset name should be reported in line with the Digital Token Identifier, whenever feasible.

(b) Otherwise, Reporting Crypto-Asset Service Providers may rely on any other available, commonly-used naming conventions where such crypto-assets are not available on OECD website.

(c) Where no naming convention is available in respect of a Crypto-Asset, Reporting Crypto-Asset Service Providers may report the name of the Crypto-Asset using free text.

12. The Number of Transactions element shall provide information on the number of transactions involving acquisitions of the Relevant Crypto-Asset against other Relevant Crypto-Assets.

13. The Number of Units element shall provide the number of units of the Relevant Crypto-Asset acquired, which should be reported up to the sixth decimal place, where relevant.

14. The Number of Transactions element shall provide information on the number of transactions involving disposals of the Relevant Crypto-Asset against other Relevant Crypto-Assets

15. The Number of Units element shall provide the number of units of the Relevant Crypto-Asset disposed, which should be reported up to the sixth decimal place, where relevant.

16. The Number of Transactions element shall provide information on the number of transactions involving acquisitions of the Relevant Crypto-Asset against Fiat Currency.

17. The Number of Units element shall provide the number of units of the Relevant Crypto-Asset acquired, which should be reported up to the sixth decimal place, where relevant.

18. The Number of Transactions element shall provide information on the number of transactions involving disposals of the Relevant Crypto-Asset against Fiat Currency.

19. The Number of Units element shall provide the number of units of the Relevant Crypto-Asset disposed, which should be reported up to the sixth decimal place, where relevant.

20. The Number of Transactions element shall provide information on the number of transactions involving inbound Transfers of the Relevant Crypto-Asset.

21. The Number of Units elements shall provide the number of units of the Relevant Crypto-Asset received, which should be reported up to the sixth decimal place, where relevant.

22. The Number of Transactions element shall provide information on the number of transactions involving outbound Transfers of the Relevant Crypto-Asset.

23. The Number of Units element shall provide the number of units of the Relevant Crypto-Asset transferred, which should be reported up to the sixth decimal place, where relevant.

24. The Number of Units element shall provide the number of units of the Relevant Crypto-Asset transferred to wallet addresses not known by the Reporting Crypto-Asset Service Provider to be associated with a virtual asset service provider or financial institution. The number of units should be reported up to the sixth decimal place, where relevant.

25. The Number of Transactions element shall provide information on the number of Reportable Retail Payment Transactions involving the Relevant Crypto-Asset.

26. The Number of Units element shall provide the number of units of the Relevant Crypto-Asset subject to the Reportable Retail Payment Transactions, which should be reported up to the sixth decimal place, where relevant.

FORM NO. 168

Annual Information Statement

Tax Year: ……

Row No.	Part A: Particulars of the Person		
1.	Name		
2.	Date of Birth / Incorporation		
3.	Address		
4.	PAN		
5.	Email id		
6.	Contact Number	Country Code	Number

Sl. No.	Part B: Nature of Information
1.	Information relating to tax deducted or collected at source
2.	Information relating to specified financial transaction
3.	Information relating to payment of taxes
4.	Information relating to demand and refund
5.	Information relating to pending proceedings
6.	Information relating to completed proceedings
7.	Any other information in relation to sub-rule (2) of Rule 245

FORM NO. 169

Application for registration as a valuer under section 514 of the Act

To,
Principal Chief Commissioner,
Chief Commissioner,
Principal Director General,
Director General,

Sir,

I hereby apply for registration as a valuer under section 514 of the Income-tax Act, 2025. The following particulars are furnished herewith:

Part A: Personal Information				
1.	Name		*(Refer Note 1)*	
2.	Permanent Account Number			
3.	Address		*(Refer Note 2)*	
4.	Date of birth		*dd/mm/yyyy*	
5.	Contact details			
	Mobile Number		Country Code	Number
			(dropdown)	
	Email ID			
Part B: Class of Asset				
6.	Class of Asset for which registration as valuer is being sought *(select one)*		*(Refer Note 3)* *[Drop down]*	
PART C: Details of qualifications for eligibility as Valuer (*Refer Note 4*)				
7.	(i)	Educational qualification(s), if applicable	*[Upload]*	
	(ii)	Former employment, if applicable	*[Upload]*	
	(iii)	Practice details, if applicable	*[Upload]*	
	(iv)	Any other details (For the purposes of eligiblity as Valuer)	*[Upload]*	
8	Please enclose full details of your experience as a valuer including a list of assets valued or works executed during the last three years		*[Upload]*	
Part-D: Grounds of Disqualifications *(Refer Note 5)*				
9.	(i)	Whether you are employed under Government or any other employer? *(Select one)*	*(i) Yes* *(ii) No* **(***Refer note 6)*	
	(ii)	Whether you have been dismissed or removed from Government service?	*(i) Yes* *(ii) No*	

		(Select one)	
	(iii)	Whether you are valuer member of a valuers organisation registered under the Companies (Registered Valuers and Valuation) Rules, 2017? *(Select one)*	*(i) Yes* *(ii) No*
	(iv)	If response to row 9(iii) is Yes, Name of the valuers organisation registered under the Companies (Registered Valuers and Valuation) Rules, 2017 of which you are a valuer member?	*(Free Text upto 100 words)*
	(v)	Whether you have been convicted of an offence connected with any proceeding under this Act, or the Income-tax Act, 1961, or the Wealth-tax Act, 1957, or the Gift-tax Act, 1958 , or a penalty has been imposed on you under section 271(1)(iii) or section 273(i) or section 270A of the Income-tax Act, 1961, or under section 439 or section 463 of this Act, or under section 18(1)(iii) of the Wealth-tax Act, 1957 or section 17(1) of the Gift-tax Act, 1958 ? *(Select one)*	*(i) Yes* *(ii) No*
	(vi)	Whether you are an undischarged insolvent? *(Select one)*	*(i) Yes* *(ii) No*
	(vii)	Whether you have been convicted of any offence and sentenced to a term of imprisonment? *(Select one)*	*(i) Yes* *(ii) No*
	(viii)	Whether you have been found guilty of misconduct in your professional capacity in a case where you are a member of any association or institution established in India having as its object the control, supervision, regulation or encouragement of the profession of engineering, architecture, accountancy, or company secretaries or such other profession as the Board specified in this behalf by notification in the Official Gazette, by such association or institution? *(Select one)*	*(i) Yes* *(ii) No*
	(ix)	Are you a minor? *(Select one)*	*(i) Yes* *(ii) No*
	(x)	Whether you have been declared to be of unsound mind at any time earlier? *(Select one)*	*(iii) Yes* *(iv) No*
	(xi)	Whether you have been found unfit to be registered as a valuer at any time earlier, by the Principal Chief Commissioner or the Chief Commissioner of the Principal Director General or Director General? *(Select one)*	*(i) Yes* *(ii) No*
	(xii)	Are you an undischarged bankrupt or have you applied to be adjudicated as bankrupt?	*(i) Yes* *(ii) No*

		(Select one)	
	(xiii)	Please state whether any liability towards income-tax is outstanding against you? *(Select one)*	*(i) Yes* *(ii) No*

Part-E: Verification and Declaration

Verification and Declaration

I, _____having PAN _____ , do hereby declare that to the best of my knowledge and belief, what is stated above is correct, complete and is truly stated.

I further declare that I shall,

(a) make an impartial and true valuation of any asset which I may be required to value;

(b) furnish the report of such valuation in the prescribed form;

(c) charge fees at a rate not exceeding the rate or rates prescribed by the Board in this behalf;

(d) not undertake any valuation of any asset in which I have a direct or indirect interest.

I am making the declaration in my capacity as _____(Self/Authorised representative) and that I am competent to make this declaration and verify it. Verified today the _____ day of _____20____.

Place……

Date.....

……..

(Signature of Declarant)

Name: …….

Designation (if applicable):……..

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. For the purposes of registering as valuer of a class of asset, one of the following class of assets shall be selected:

S. No.	Class of Assets
1	Immovable property (other than agricultural lands, plantations, forests, mines and quarries)
2	Agricultural lands, other than coffee plantation, tea plantation, rubber plantation or cardamom plantation
3	Coffee plantation, tea plantation, rubber plantation or cardamom plantation
4	Forest
5	Mines and quarries
6	Stocks, shares, debentures, securities, shares in partnership firms and of business assets, including goodwill but excluding those mentioned at serial numbers 1 to 5 and 7 to 11
7	Machinery and plant
8	Jewellery
9	Works of art
10	Life interest, reversions and interest in expectancy

11	Any other asset

4. Details of qualifications for eligibility as valuer shall be selected as per rule 246

5. Dis-qualifications for registering as valuer shall be as per rule 246.

6. No person shall qualify for registration as a valuer, other than as a valuer of works of art or virtual digital assets or other class of assets as may be specified by the Board in this behalf, if he is employed under Government or any other employer.

7. Separate form is required to be filled up for getting registration for different class of assets.

8. This form must be accompanied by a fee of Rs. 10,000.

9. Some of the Information in the form would be pre-filled to the extent possible.

FORM NO. 170 **Report of valuation of Asset under section 514 of the Act**				
Part A: PERSONAL INFORMATION OF THE ASSESSEE				
1.	Name		*(Refer Note 1)*	
2.	Permanent Account Number			
3.	Address		*(Refer Note 2)*	
4.	Contact details			
	Phone No. with STD code		STD code	Number
			(dropdown)	
	Mobile Number		Country Code	Number
			(dropdown)	
	Email ID			
Part B: PERSONAL INFORMATION OF THE VALUER				
5.	(i)	Registration Number under section 514 of the Act		
	(ii)	Permanent Account Number		
	(iii)	Name		
	(iv)	Address		
	(v)	Contact details		
	Phone No. with STD code		STD code	Number
			(dropdown)	
	Mobile Number		Country Code	Number
			(dropdown)	
	Email ID			
Part C: DETAILS OF VALUATION REFERENCE				
6.	Valuation reference against which the report is being submitted			
7.	Class of Assets to be Valued (Multiple selection allowed)		*(Drop down)*	
Part D: SCHEUDLES FOR VALUATION				
SCH IP		**Valuation of Immovable Asset (other than agricultural lands, plantations, forests, mines and quarries)**		
8.	(A) General			
	(i)	Date as on which valuation is made	*dd/mm/yyyy*	
	(ii)	Name of the owner (s)	*(a)*	
			(Repeat, if required)	
	(iii)	If the Asset is under joint ownership/co-owner-ship, share of each such owner		

		(a)	(i)	Name of the co-owner	
			(ii)	Share in percentage	
		(b)	(Repeat, if required)		
		(c)	Total Share		*100%*
	(iv)	Brief description of the Asset			*(upload)* *(Free text up to 500 words)*
	(v)	Address			*(Refer Note 2)*
	(vi)	Asset Identifier			
		(a)	Survey Number		
		(b)	Khasra Number		
		(c)	Plot No. of land		
		(d)	Other unique identifier		
	(vii)	Latitude & Longitude of the land			
		(a)	Latitude		
		(b)	Longitude		
	(viii)	Type of Asset *(Select one)*			*(dropdown)* *(i) Residential* *(ii) Commercial* *(iii) Mixed area* *(iv) Industrial*
	(ix)	Which kind of area is the Asset situated in? *(Select one)*			*(dropdown)* *(i) Residential* *(ii) Commercial* *(iii) Mixed area* *(iv) Industrial*
	(x)	Classification of locality *(Select one)*			*(dropdown)* *(i) High class* *(ii) Middle class* *(iii) Poor class*
	(xi)	Proximity to civic amentities, like schools, hospitals, offices, markets, cinemas, shopping malls, etc.			*[upload]* *(Free text up to 500 words)*
	(B) Land				
	(i)	Area of land supported by documentary proof, shape, dimensions and physical features (in square metres)			*(i)* *(ii) (upload)*
	(ii)	Roads, streets or lanes on which the land is abutting			
	(iii)	If the land is leasehold, please furnish the following details			
		(A)	(i)	Name of Lessor	*(Refer Note 1)*
			(ii)	Name of Lessee	
			(iii)	Nature of lease	
			(iv)	Date of commencement	*dd/mm/yyyy*
			(v)	Date of termination	*dd/mm/yyyy*
			(vi)	Terms of renewal of lease	*(upload)*
		(B)	(Repeat, if required)		

	(iv)	Is there any restrictive convenant in regard to use of land? *(Select one)* *If yes, Document of covenant to be uploaded*			*(i) Yes* *(ii) No*
	(v)	Are there any agreements of easements? *(Select one)* *If yes, Document of easement rights to be attached/uploaded*			*(i) Yes* *(ii) No*
	(vi)	Does the land fall in an area included in any Town Planning Scheme or any Development Plan of Government or any statutory body? *(Select one)* *If yes, relevant document to be uploaded*			*(i) Yes* *(ii) No*
	(vii)	Has any contribution been made towards development or is any demand for such contribution still outstanding? *(Select one)* *If yes, relevant document to be uploaded*			*(i) Yes* *(ii) No*
	(viii)	Has the whole or part of the land been notified for acquisition by Government or any statutory body? *(Select one)* *If yes, relevant document to be uploaded*			*(i) Yes* *(ii) No*
	(ix)	Attach dimensioned site plan			*(upload)*
	(C) Improvements				
	(i)	Plans and elevations of all structures standing on the land and a lay-out plan			*(upload)*
	(ii)	Technical details of the building on a separate sheet			*(upload)* *(Refer Note 6)*
	(iii)	Occupant(s) of the building *(Select one)*			*(i) Owner* *(ii) Tenant* *(iii) Both Owner and Tenant*
	(iv)	If the building is partly occupied by the owner, please specify portion and exent of area (in square metres) under owner-occupation			(i) (ii) *(Document specifying portion of area under owner occupation to be attached/uploaded)*
	(v)	(a)	Permissible Floor Space Index/Floor Area Ratio		
		(b)	Percentage of Permissible Floor Space Index/Floor Area Ratio utilised		
	(D) Valuation				
	(i)	Details of other instances of sale of immovable Asset in the locality. In case no such instances are available or reilied upon, please move to item number (ii) below.			
		(a)	(i)	Name of the Asset	
			(ii)	Address of the Asset	
			(iii)	Registration number	
			(iv)	Sale Price	
			(v)	Area of Land sold	
		(b)	(repeat as required)		

	(ii)	If sale instances are not available or not relied upon, please provide the basis of arriving at the land rate			*(Free text upto 500 words)* *(upload)*
	(iii)	Land rate adopted in this valuation			
	(E) Cost of Construction				
	(i)	Year of commencement of construction			
	(ii)	Year of completion of construction			
	(iii)	Method of contruction *(Select one)*			*(i)* By contract *(ii)* By employing labour directly *(iii)* Both
	(iv)	For items of work done on contract, provide copies of agreements			*(upload)*
	(v)	For items of work done by engaigng labour directly, give basic rates of materials and labour supported by documentrary proof:			
		(a)	Basic rate of materials	Material 1	Unit
				Material 2	Unit
				(Repeat as required)	Unit
		(b)	Basic rate of labour	Labour Type 1	Unit
				Labour Type 2	Unit
				(Repeat as required)	Unit
		(c)	*(Document providing the basis for submitting the rates in item (a) and (b) above to be uploaded)*		
SCH AL		**Valuation of Agricultural Land (other than coffee, tea, rubber and cardamom plantations)**			
9.	(A) General				
	(i)	Date as on which valuation is made			*dd/mm/yyyy*
	(ii)	Name of the owner (s)			*(a)*
					(Repeat, if required)
	(iii)	If the Asset is under joint ownership/co-owner-ship, share of each such owner			
		(a)	(i)	Name of the co-owner	
			(ii)	Share in percentage	
		(b)	(Repeat, if required)		
		(c)	Total Share		*100%*
	(iv)	Brief description of the Asset			*(upload)* (Free text up to 500 words)
	(v)	Address			*(Refer Note 2)*
	(vi)	Asset Identifier			
		(a)	Survey Number		
		(b)	Khasra Number		
		(c)	Other Unique Identifier		
	(vii)	Latitude & Longitude of the Asset			
		(a)	Latitude		

		(b)	Longitude			
	(viii)	(a)	Type of the Asset as per the land records *(Select one)*		*(dropdown)* *(i)* Negir *(ii)* Chabhi *(iii)* Banjar *(iv)* Other	
		(b) Please mention the type of land, in case 'other' is selected				
	(ix)	Area of the Asset (in acre)				
	(x)	Annual Asset revenue				
	(xi)	Crops grown during the year				
	(xii)	Details of town planning scheme/ development plan of government or any statutory body				
		(a)	Town Planning Scheme		*(Free text upto 500 words)*	
		(b)	Development Plan of the government		*(Free text upto 500 words)*	
		(c)	Development Plan of a statutory body		*(Free text upto 500 words)*	
		(d)	Any other		*(Free text upto 500 words)*	
	(xiii)	Special features of the Asset				
		(a)	Features of the assets		*(Refer Note 4)* *(Free text upto 500 words)*	
		(b)	Mode of irrigation available		*(dropdown)*	
					(i) Wells	
					(ii) Electric tube Well	
					(iii) Tube Well	
					(iv) Canal	
		(c)	Nearness to habitation		*(dropdown)*	
					(i) Village	
					(ii) Town	
					(iii) Market	
					(iv) Any other	*(Free text upto 500 words)*
		(d)	Availabilty of approach roads (select one)		*(i) Yes* *(ii) No*	
		(e)	Facilities and means of transportation of the produce of the land to the market,		*(Free text upto 500 words)*	
		(f)	Cultivated by self or tenants			
	(B) Valuation					
	(i)	Please provide few instances of sale of similar Asset in the locality. In case no such instances are available or reilied upon, please move to item number (ii) below.				
		(a)	(i)	Name of the Asset		
			(ii)	Address of the Asset		
			(iii)	Registration number		
			(iv)	Sale Price		
			(v)	Area of Asset sold		

		(b)	(repeat as required)	
	(ii)	If sale instances are not available or not relied upon, please provide the basis of arriving at the unit value		*(Free text upto 500 words)* *(upload)*
	(iii)	Unit value adopted in this valuation		
	(iv)	Value of the Asset		
SCH PL		**Valuation of Coffee Plantation, Tea Plantation, Rubber Plantation, or Cardamom Plantation**		
10.	(A) General			
	(i)	Date as on which valuation is made		*dd/mm/yyyy*
	(ii)	Name of the owner (s)		*(a)*
				(Repeat, if required)
	(iii)	If the Asset is under joint ownership/co-owner-ship, share of each such owner		
		(a)	(i) Name of the co-owner	
			(ii) Share in percentage	
		(b)	(Repeat, if required)	
		(c)	Total Share	*100%*
	(iv)	Brief description of the Asset		*(upload)* *(Free text up to 500 words)*
	(v)	Address		*(Refer Note 2)*
	(vi)	Asset Identifier		
		(a)	Survey Number	
		(b)	Khasra Number	
		(c)	Other unique identifier	
	(vii)	Latitude & Longitude of the land		
		(a)	Latitude	
		(b)	Longitude	
	(viii)	Type of Asset *(Select one)*		*(dropdown)* *(i) Coffee* *(ii) Tea* *(iii) Rubber* *(iv) Cardamom*
	(ix)	Area of the Asset (in acre)		
	(x)	Annual land revenue		
	(xi)	Classification of the Asset (s) as given in the land revenue records		*(Free text upto 500 words)*
	(xii)	Special features of the Asset		
		(a)	Nature of the soil	*(Free text upto 500 words)*
		(b)	Slope of the land,	*(Free text upto 500 words)*
		(c)	Annual rainfall,	*(Free text upto 500 words)*
		(d)	Area under bearing	*(Free text upto 500 words)*
		(e)	Age of the plants or bushes	*(Free text upto 500 words)*
		(f)	Value of the crops raised during the past three years	*(Free text upto 500 words)*
		(g)	Any other feature(s)	*(Free text upto 500 words)*
	(B) Valuation			

	(i)	Please provide few instances of sale of similar Asset in the locality. In case no such instances are available or reilied upon, please move to item number (ii) below.			
		(a)	(i)	Name of the Asset	
			(ii)	Address of the Asset	
			(iii)	Registration number	
			(iv)	Sale Price	
			(v)	Area of Land sold	
		(b)	(repeat as required)		
	(ii)	If sale instances are not available or not relied upon, please provide the basis of arriving at the unit value			*(Free text upto 500 words)* *(upload)*
	(iii)	Unit value adopted in this valuation			
	(iv)	Value of the Asset			
SCH FR		**Valuation of Forest**			
11.	(A) General				
	(i)	Date as on which valuation is made			*dd/mm/yyyy*
	(ii)	Name of the owner (s)			*(a)*
					(Repeat, if required)
	(iii)	If the Asset is under joint ownership/co-owner-ship, share of each such owner			
		(a)	(i)	Name of the co-owner	
			(ii)	Share in percentage	
		(b)	(Repeat, if required)		
		(c)	Total Share		*100%*
	(iv)	Brief description of the Asset			*(upload)* *(Free text up to 500 words)*
	(v)	Address			*(Refer Note 2)*
	(vi)	Asset Identifier			
		(a)	Survey Number		
		(b)	Khasra Number		
		(c)	Other unique identifier		
	(vii)	Latitude & Longitude of the Forest			
		(a)	Latitude		
		(b)	Longitude		
	(viii)	Area of the Asset (in acre)			
	(ix)	Classification of the Asset as given in the land revenue records			*(Free text upto 500 words)*
	(x)	Special features of the Asset			
		(a)	Kind of timber		*(Free text upto 500 words)*
		(b)	Density of the forest		*(Free text upto 500 words)*
		(c)	Mode of transporation of timber		*(Free text upto 500 words)*
		(d)	Nature of the soil		*(Free text upto 500 words)*
		(e)	Slope of the land		*(Free text upto 500 words)*
		(f)	Annual rainfall		*(Free text upto 500 words)*
		(g)	Area under bearing		*(Free text upto 500 words)*
		(h)	Age of the plants or bushes		*(Free text upto 500 words)*
		(i)	Value of the crops raised during the past three years		*(Free text upto 500 words)*

		(j)	Any other feature(s)		*(Free text upto 500 words)*
	(B) Valuation				
	(i)	Please provide few instances of sale of similar Asset in the locality. In case no such instances are available or reilied upon, please move to item number (ii) below.			
		(a)	(i)	Name of the Asset	
			(ii)	Address of the Asset	
			(iii)	Registration number	
			(iv)	Sale Price	
			(v)	Area of Forest Land sold	
		(b)	(repeat as required)		
	(ii)	If sale instances are not available or not relied upon, please provide the basis of arriving at the unit value			*(Free text upto 500 words)* *(upload)*
	(iii)	Unit value adopted in this valuation			
	(iv)	Value of the Asset			
SCH MQ		**Valuation of Mines and Quarries**			
12.	(A) General				
	(i)	Date as on which valuation is made			*dd/mm/yyyy*
	(ii)	Name of the owner (s)			*(a)*
					(Repeat, if required)
	(iii)	If the Asset is under joint ownership/co-owner-ship, share of each such owner			
		(a)	(i)	Name of the co-owner	
			(ii)	Share in percentage	
		(b)	(repeat as required)		
		(c)	Total Share		*100%*
	(iv)	Brief description of the Asset			*(upload)* *(Free text up to 500 words)*
	(v)	Address			*(Refer Note 2)*
	(vi)	Asset Identifier			
		(a)	Survey Number		
		(b)	Khasra Number		
		(c)	Other unique identifier		
	(vii)	Latitude & Longitude of the land			
		(a)	Latitude		
		(b)	Longitude		
	(viii)	Type of Asset *(Select one)*			*(i) Mine* *(ii) Quarry*
	(ix)	Area of the Asset (in acre)			
	(x)	Annual land revenue			
	(xi)	Classification of the Asset (s) as given in the land revenue records			*(Free text upto 500 words)*
	(xii)	Special features of the Asset			
		(a)	Average annual output during the past three years		*(Free text upto 500 words)*
		(b)	Extractable reserves		*(Free text upto 500 words)*
		(c)	Area available for extraction		*(Free text upto 500 words)*
		(d)	Thickness of the seam		*(Free text upto 500 words)*

		(e)	Stage of development		*(Free text upto 500 words)*
		(f)	Depillaring		*(Free text upto 500 words)*
		(g)	Geological disturbances		*(Free text upto 500 words)*
		(h)	Any other feature(s)		*(Free text upto 500 words)*
	(B) Valuation				
	(i)	Please provide few instances of sale of similar Asset in the locality. In case no such instances are available or reilied upon, please move to item number (ii) below.			
		(a)	(i)	Name of the Asset	
			(ii)	Address of the Asset	
			(iii)	Registration number	
			(iv)	Sale Price	
			(v)	Area of Asset sold	
		(b)	(repeat as required)		
	(ii)	If sale instances are not available or not relied upon, please provide the basis of arriving at the unit value			*(Free text upto 500 words)* *(upload)*
	(iii)	Unit value adopted in this valuation			
	(iv)	Value of the Asset			
SCH EX		**Valuation of Stocks, Shares, Debentures, Warrants, Securities, Share in Partnership Firm/LLP and Business Assets, including Goodwill**			
13.	(A) General				
	(i)	Date as on which valuation is made			*dd/mm/yyyy*
	(ii)	Name of the owner (s)			*(a)*
					(Repeat, if required)
	(iii)	If the Asset is under joint ownership/co-owner-ship, share of each such owner			
		(a)	(i)	Name of the co-owner	
			(ii)	Share in percentage	
		(b)	(Repeat, if required)		
		(c)	Total Share		*100%*
	(iv)	Brief description of the Asset			*(upload)* *(Free text up to 500 words)*
	(v)	Type of Asset *(Select one)*			*(dropdown)* *(i)* Stock *(ii)* *Shares* *(iii)* Debentures *(iv)* Warrants *(v)* Securities *(vi)* Shares in Partnership Frim *(vii)* Share in LLP *(viii)* Goodwill *(ix)* Other Business Assets (Please specify)
	(B) Valuation				
	(i)	Approch to valuation of the asset(s) including the profits of the company/firm/LLP in question, dividend policy, the prospects of the industry and of the company/firm/LLP, nature and extent of controlling interest of those in management,			*(Free text upto 1000 words)* *(Document providing the basis for arriving at valuation rate to be uploaded)*

		factors regarding non-marketability, attractiveness to special purchasers, possibilities of capital appreciation and other relevant factors, the particular rule in terms of which the valuation is made and the full computation in terms of the said rule etc.	
	(ii)	Unit value adopted in this valuation	
	(iii)	Value of the Asset	
SCH MP		**Valuation of Machinery and Plant**	
14.	(A) General		
	(i)	Date as on which valuation is made	*dd/mm/yyyy*
	(ii)	Name of the owner (s)	*(a)*
			(Repeat, if required)
	(iii)	If the Asset is under joint ownership/co-owner-ship, share of each such owner	
		(a) (i) Name of the co-owner	
		(ii) Share in percentage	
		(b) (Repeat, if required)	
		(c) Total Share	*100%*
	(iv)	Brief description of the Asset	*(upload)* *(Free text up to 500 words)*
	(v)	Type of Asset *(Select one)*	*(i) Machine* *(ii) Plant*
	(B) Valuation		
	(i)	Approch to valuation of the asset(s) including the make of the machinery/plant, name of the manufacturer, original price, price to the owner if he is not the first owner, year of manufacture, present market price of similar new machinery/plant etc.	*(Free text upto 1000 words)* *(Document providing the basis for arriving at valuation rate to be uploaded)*
	(ii)	Unit value adopted in this valuation	
	(iii)	Value of the Asset	
SCH JW		**Valuation of Jewellery**	
15.	(A) General		
	(i)	Date as on which valuation is made	*dd/mm/yyyy*
	(ii)	Name of the owner (s)	*(a)*
			(Repeat, if required)
	(iii)	If the Asset is under joint ownership/co-owner-ship, share of each such owner	
		(a) (i) Name of the co-owner	
		(ii) Share in percentage	
		(b) *(Repeat, if required)*	
		(c) Total Share	*100%*
	(iv)	Brief description of the Asset	*(upload)* *(Free text up to 500 words)*
	(B)	Valuation	
	(i)	Statement of valuation	
		(a) (i) *Description of item*	

			(ii)	*Gross weight*	
			(iii)	*Net weight of precious metal*	
			(iv)	*Description and weight of precious or semi-precious stones*	
			(v)	*Value of each precious or semi-precious stone and decided value of such stones*	
			(vi)	*Total value of the item of jewellery*	
			(vii)	*Gold equivalent weight in grams*	
		(b)	*(Repeat, if required)*		
	(ii)	Value of the Asset			
SCH AW		**Valuation of Works of Art**			
16.	(A) General				
	(i)	Date as on which valuation is made			*dd/mm/yyyy*
	(ii)	Name of the owner (s)			*(a)*
					(Repeat, if required)
	(iii)	If the Asset is under joint ownership/co-owner-ship, share of each such owner			
		(a)	(i)	Name of the co-owner	
			(ii)	Share in percentage	
		(b)	*(Repeat, if required)*		
		(c)	Total Share		*100%*
	(iv)	Brief description of the Asset			*(upload)* *(Free text up to 500 words)*
	(v)	Details of provenance			
	(B) Valuation				
	(i)	Approch to valuation of the asset(s) including demand, liquidity, activity of art dealers, market data etc.			*(Free text upto 1000 words)* *(Document providing the basis for arriving at valuation rate to be uploaded)*
	(ii)	Unit value adopted in this valuation			
	(iii)	Value of the Asset			
SCH IN		**Valuation of Life Interest, Reversions and Interest in Expectancy**			
17.	(A) General				
	(i)	Date as on which valuation is made			*dd/mm/yyyy*
	(ii)	Details of the person whose interest is valued			
		(a)	Name		*(Refer Note 1)*
		(b)	Address		*(Refer Note 2)*
		(c)	Date of Birth		*dd/mm/yyyy*
	(iii)	Brief description of the Asset *(Upload copy of the trust deed, will, etc., under which the interest is derived)*			*(upload)* *(Free text up to 500 words)*
	(iv)	Particulars of the life tenant			
		(a)	Name		*(Refer Note 1)*
		(b)	Address		*(Refer Note 2)*

		(c)	Date of Birth		*dd/mm/yyyy*
		(Repeat, if required)			
	(v)	Particulars of trust fund			
		(a)	Assets		
		(b)	Liabilities		
		(c)	Income		
	(B) Valuation				
	(i)	Approch to valuation of the asset(s) including the margins adopted and, where applicable, the rate of estate duty assumed in arriving at the estimate, valuation formula, assumptions regarding mortality/interest etc.			*(Free text upto 1000 words)* *(Document providing the basis for arriving at valuation rate to be uploaded)*
	(ii)	Unit value adopted in this valuation			
	(iii)	Value of the Asset			
SCH OT		**Valuation of Other Asset**			
18.	(A) General				
	(i)	Date as on which valuation is made			*dd/mm/yyyy*
	(ii)	Name of the owner (s)			*(a)*
					(Repeat, if required)
	(iii)	If the Asset is under joint ownership/co-owner-ship, share of each such owner			
		(a)	(i)	Name of the co-owner	
			(ii)	Share in percentage	
		(b)	*(Repeat, if required)*		
		(c)	Total Share		*100%*
	(iv)	Brief description of the Asset			*(upload)* *(Free text up to 500 words)*
	(B) Valuation				
	(i)	Approch to valuation of the asset(s)			*(Free text upto 1000 words)* *(Document providing the details as prescribed by the Principal Chief Commissioner or Chief Commissioner or Principal Director General or Director General shall be attached/uploaded along with prescribed documents)*
	(ii)	Unit value adopted in this valuation			
	(iii)	Value of the Asset			

Part-E: VERIFICATION AND DECLARATION

Verification and Declaration

I, _____ PAN _____ , do hereby declare that to the best of my knowledge and belief, what is stated above is correct, complete and is truly stated.

I further declare that I shall,

(a) I have no direct or indirect interest in asset valued;

(b) I have personally inspected the asset and I have examined all the relevant details;

I am making the declaration in my capacity as _____ and that I am competent to

make this declaration and verify it. Verified today the _____ day of _____20____.

Place……
Date .....

……
(Signature of Valuer)
Name: ……
Designation (if applicable):……

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Some of the Information in the form would be pre-filled to the extent possible.
4. Special features of the land such as quality and fertility of the land, mode of irrigation available (i.e., whether by wells, electric tube-wells or canal), nearness to village, town and markets, approach roads available and facilities and means of transportation of the produce of the land to the market, whether cultivated by self or tenants. Any other features which affect the value of the land should be specifically stated
5. All the amounts are to be provided in ₹, unless otherwise specified.
6. For the purposes of row 8(c)(ii), following annexure shall be filled and uploaded. Necessary modificaiton in this Annexure may be made to suit the property under valuation.

Annexure

		Technical Details	
1.	**No. of floors and height of each floor**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
2.	**Plinth area floor-wise (As per IS: 3861-1966)**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
3.	**Year of construction**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
4.	**Estimated future life**		
	(i)	*Main building*	
	(ii)	*Annexe*	

	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
5.	**Type of construction- load bearing walls/RCC frame/steel frame**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
6.	**Type of foundations**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
7.	***Walls***		
	(a) Basement and plinth		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(b) Ground floor		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(c) Superstructure above ground floor		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
8.	**Partitions**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
9.	**Doors and windows (Floor -wise)**		
	(a) Ground floor		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	

	(iv)	*Garages*	
	(v)	*Pump house*	
	(b)	1st floor	
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(c)	2nd floor, etc.	
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
10.	**Flooring (Floor-wise)**		
	(a) Ground floor		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(b) 1st floor		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(c) 2nd floor, etc.		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
11.	**Finishing (Floor-wise)**		
	(a) Ground floor		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(b) 1st floor		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	

	(iv)	*Garages*	
	(v)	*Pump house*	
	(c) 2nd floor, etc.		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
12	**Roofing and terracing**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
13	**Special architectural or decorative features, if any**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
14	(a) Internal wiring- surface or conduit		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(b) Class of fittings : Superior/ordinary/poor		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
15	**Sanitary installations**		
	(a.1) No. of water closets		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(a.2) No. of lavatory basins		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	

	(v)	*Pump house*	
	(a.3) No. of urinals		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(a.4) No. of sinks		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(a.5) No. of bath tubs		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(a.6) No. of bidets		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(a.7) No. of geysers		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(b) Class of fittings : Superior coloured/superior white/ordinary		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
16	**Compound wall**		
	(a) Height and length		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	

	(b) Type of construction		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
17	**No. of lifts and capacity**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
18	**Underground Pump- Capacity and type of construction**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
19	**Overhead tank**		
	(a) Where located		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(b) Capacity		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
	(c) Type of construction		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
20	**Pumps-No. and their horse power**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
21	**Roads and payings within the compound, approximate area and type of paving**		
	(i)	*Main building*	

	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	
22	**Sewage disposal- whether connected to public sewers. If septic tanks provided, No. and capacity**		
	(i)	*Main building*	
	(ii)	*Annexe*	
	(iii)	*Servants' quarters*	
	(iv)	*Garages*	
	(v)	*Pump house*	

FORM NO. 171

Form of application for registration as authorised income-tax practitioner under section 515 of the Act.

To

***Chief Commissioner or Commissioner of Income-tax,**

_____

I hereby apply for registration as an authorized income-tax practitioner under **Section515(3)(v)/(vi)/(vii)/(viii)of the Act.**

Part-A: Personal Information					
1.	Name			*(Refer Note 1)*	
2.	Gender **(*Select One*)**			(i) Male (ii) Female (iii) Transgender	
3.	Permanent Account Number (PAN)				
4.	Name of *Father/Husband			*(Refer Note 1)*	
5.	Permanent Residential Address			*(Refer Note 2)*	
6.	Present Residential Address			*(Refer Note 2)*	
7.	Contact Details				
	(i)	Mobile Number		Country Code	Number
	(ii)	Email ID			
8.	Principal Place of Profession in India				
9.	A.	Whether partner in a firm, **(*Select One*)**		(i) Yes (ii) No	
	B.	If the answer to row 9(A) is yes, then provide following details:			
	(i)	Name of firm		*(Refer Note 1)*	
	(ii)	Names of other partners		*(Refer Note 1)*	
	B.	**(Repeat, if required)**			
Part B: Declaration by Applicant					
10.	(i)	(a)	I certify that I have passed the accountancy examination of		
		(b)	Attach true copy of the certificate mentioned in row 10(i)(a).	*(Refer Note 3)*	
	(ii)	(a)	I certify that I have acquired the educational qualifications of		
		(b)	Attach true copy of the certificate mentioned in row 10(ii)(a).	*(Refer Note 3)*	
	(iii)	Whether you were disqualified under section 515(4) of the Act. **(*Select One*)**		(i) Yes (ii) No	

	(iv)	Were you an authorised representative in accordance with the provisions of section 288(2)(vii) of the Income-tax Act, 1961. **(*Select One*)**		(i) Yes (ii) No
		If the answer to 10(iv) is yes then, provide following:		
		(a)	Name of Assessee	*(Refer Note 1)*
		(b)	Address of Assessee	*(Refer Note 2)*
		(c)	Tax Year	
		(d)	Designation of the income-tax authority before whom appeared	
	(v)	Repeat (iv), if required		

I certify that I have been practicing as an authorised income-tax practitioner since _____and that I have not so far made any application for registration as an authorised income-tax practitioner to any other Chief Commissioner or Commissioner of Income-tax.

Place:
Date:

_____
(**Signature)**

Verification

I, _____ [*name in block letter*], do declare that what is stated in the above application is true to the best of my information and belief.

Place:
Date:

_____
(**Signature)**

***Delete whichever is not applicable**

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State
3. With respect to row 10, following documents shall be provided as annexures, namely:

Annexure	Particulars
A-1	True copy of the certificate enclosed as mentioned in row 10(i)(b).
A-2	rue copy of certificate enclosed as mentioned in row 10(ii)(b).

4. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 172

Report from an accountant to be furnished for the purpose of section 9(12) [Schedule I: Paragraph 1(4)] regarding fulfilment of certain conditions by an eligible investment fund

Part A: Particulars of the Fund Manager						
1.	Name:				*(refer Note 1)*	
2.	Address:				*(refer Note 2)*	
3.	Permanent Account Number (PAN):				*(refer Note 3)*	
4.	Nature of business or activities of the fund manager:					
5.	E-mail Id:					
6.	Contact Number:				Country Code	Number
Part B: Other Information						
7.	Status:				*(refer Note 4)*	
8.	Residential Status:				*(refer Note 5)*	
9.	Tax Year:					
10.	Details of SEBI registration:					
	i.	Regulation under which registered:				
	ii.	Registration Number and Date:				
	iii.	Foreign portfolio investor category, if applicable:				
11.	Whether Fund Manager and Fund are related in terms of provision under section 162:				Yes/No	
12.	Aggregate value of remuneration received from the eligible fund/funds as per books of account:					

13. List of eligible investment funds for whom the fund manager has undertaken the fund management activity, with the following details:

Sl. No.	Name of the Offshore Fund	Country of the residence of the fund	Whether the fund manager is an employee of the fund (Yes/No)	Whether the fund manager is a connected person of the fund (Yes/ No)	The amount of profit accruing or arising, during the tax year to the fund from the activities carried out through the fund manager	The amount out of (F) to which the fund manager along with its connected persons is, directly or indirectly, entitled to
A	B	C	D	E	F	G
1.						
2.	*(Repeat, if required)*					

14. Particulars of remuneration received in respect of each eligible investment fund and each activity undertaken (if such activity is separately remunerated):

Sl. No.	Name of the fund for which the fund management activity has been undertaken	Address of the fund	Description of the activity	Total amount received or receivable in respect of the activity	
				As per books of account	As computed by the fund manager having regard to

						the amount prescribed in this behalf
	A	B	C	D	E	F
	1.					
	2.	*(Repeat, if required)*				

15.	Particulars in respect of any other transaction undertaken by the fund manager with/on behalf of the eligible investment fund:						
	Sl. No.	Name of the eligible investment fund with which the transaction has been entered or to whom services have been rendered	Address of the eligible investment fund	Description of the transaction/ nature of service	Amount paid / received or payable / receivable on account of such transaction / service		Method used for determining the arm's length price (see section 165)
					As per books of account	As computed by the fund manager having regard to the arm's length price	
	A	B	C	D	E	F	G
	1.						
	2.	*(Repeat, if required)*					

I have examined the accounts and records of _____ (name and address of the fund manager with PAN) relating the fund management activity and other transactions or services rendered by the fund manager to the eligible investment fund/funds during the tax year ending on 31st March.

2. In my opinion proper information and documents as are prescribed have been kept by the fund manager in respect of fund management activity and other transactions or services rendered by the fund manager to the fund/funds so far as appears from my examination of the records of the fund manager.

3. The particulars required to be furnished for the purpose of section 9(12) [Schedule I: Paragraph 1(4)] are given in Part A and B. In my opinion and to the best of my/our information and according to the explanations given to me the particulars given in Part A and B are true and correct.

Place:
Date:

Signature:
Name of the accountant:
Designation:
Membership Number:
UDIN, if any:

Name of the Proprietorship/Firm:
Firm Registration Number:

Notes:

1. The name shall include full name of the Fund Manager.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

4. Fill residential status as below: —

(I)	Resident
(II)	Non-resident
(III)	Resident but Not Ordinarily Resident

5. Where the region is a specified territory, the same is to be mentioned.
6. This form is to be signed and verified by the person competent to verify the return of income under section 265.
7. Some of the information in the form would be pre-filled to the extent possible.
8. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 173

Statement to be furnished by an eligible investment fund to the Assessing Officer under section 9(12) [Schedule I: Paragraph 1(4)]

Part A: Particulars of the Eligible Investment Fund					
1.	Name:				*(refer Note 1)*
2.	Address:				*(refer Note 2)*
3.	Permanent Account Number (PAN):				*(refer Note 3)*
4.	Tax Identification Number (TIN) in the country/region of residence:				
5.	Country of residence:				
5.	E-mail Id:				
6.	Contact Number:			Country Code	Number
Part B: Other Information					
7.	Financial Year for which the statement is being submitted:				
8.	Tax Year of the Fund:				
9.	Details of Approval if any granted by CBDT:				
	i.	Date of approval:			
	ii.	Approval order/letter reference number:			
10.	Whether during the Tax Year the fund has satisfied all the conditions specified in section 9 [Schedule I] and in case of Approved Fund whether conditions subject to which approval was granted, have also been fulfilled *(refer Note 4.A-1)*:				Yes/No
11.	Whether any person resident in India had any participation interest directly in the fund during the year *(refer Note 4.A-2)*:				Yes/No
12.	Details of any shareholding agreement entered during the year in respect of any Indian Concern:				
	Sl. No.	Name of the Indian Concern	PAN	Percentage interest	Date of agreement
	1.				
	2.	*(Repeat, if required)*			
13.	Details of Fund Manager(s) in India rendering services for or on behalf of the Fund:				
	Sl. No.	Name of the Fund Manager	PAN	Securities and Exchange Board of India (SEBI) Registration Number	
	1.				
	2.	*(Repeat, if required)*			
14.	Whether remuneration paid to the Fund Manager(s) is not less than the amount prescribed *(refer Note 4.A-3)*:				Yes/No
15.	Amount of profit made by the Fund on its investment:				
16.	Contact details of the representative(s) of the Fund:				
17.	Other details to be provided as separate enclosure:				*(attach as per Note 4)*

Verification
I, _____ hereby affirm that the information provided above is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this form in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this form.

Place: Signature:

Date: Name:
Designation:

Notes:

1. The name shall include full name of the eligible investment fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code/zip code.
3. TIN in the country/ specified territory of residence. In case no such number is available, then a unique number on the basis of which the assessee is identified by the Government of that country or specified territory of which it claims to be a resident.
4. With respect to Part B (Sl. No. 17), following details shall be provided as annexures, namely: —

<table>
<tr><th>Annexure</th><th>Particulars</th></tr>
<tr><td>A-1</td><td>If No in Part B (Sl. No. 10), provide details and period of non-fulfilment and the reasons thereof: —
<table>
<tr><th>Sl. No.</th><th>Paragraphs of Schedule I not fulfilled</th><th>From</th><th>To</th><th>Reasons</th></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td>(Repeat, if required)</td><td></td><td></td><td></td></tr>
</table></td></tr>
<tr><td>A-2</td><td>If Yes in Part B (Sl. No. 11), provide details of person(s) and percentage interest: —
<table>
<tr><th>Sl. No.</th><th>Name of the Person</th><th>Address</th><th>PAN</th><th>Percentage Interest</th></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td>(Repeat, if required)</td><td></td><td></td><td></td></tr>
</table></td></tr>
<tr><td>A-3</td><td>If Yes in Part B (Sl. No. 14), provide the basis on which remuneration of the Fund Manager has been calculated.</td></tr>
<tr><td>A-4</td><td>Details of any other activity carried out by the fund or on behalf of the fund in India other than through the fund manager indicated in Part B (Sl. No. 13).</td></tr>
</table>

5. Where the region is a specified territory, the same is to be mentioned.
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 174
Application for notification under Schedule V [Table: Sl. No.7.Note 5(a)(iii)(D)]
(Pension Fund)

Part A: Particulars of the Pension Fund			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Communication Address in India:	*(refer Note 3)*	
4.	Permanent Account Number (PAN):		
5.	Tax Identification Number (TIN), if available:	*(refer Note 4)*	
6.	Created under the law of (please mention the name of the foreign country including any of its political constituents like province/state/local body etc.)		
7.	E-mail Id:		
8.	Contact Number:	Country Code	Number
9.	Other details to be provided as separate enclosure:	*(attach as per Note 5)*	

Part B: Certification
The applicant is a Pension Fund and interested in making investment in terms of Schedule V [Table: Sl. No. 7] and therefore, it is requested that necessary notification in terms of Schedule V [Table: Sl. No.7.Note 5(a)(iii)(D)] may kindly be issued. It is hereby certified that the Pension Fund satisfies all the conditions mentioned in Schedule V [Table: Sl. No. 7] and rule 282.

Verification
I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact. I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this application.

Place: Signature:
Date: Name:
Designation:

Notes:

1. The name shall include full name of the Pension Fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. TIN of the Pension Fund in the country or specified territory of its residence and in case no such number is available, then a unique number on the basis of which it is identified by the Government of that country or the specified territory of which it claims to be a resident.
5. With respect to Part A (Sl. No. 9), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Documents constituting the Pension Fund and amendments (if any)
A-2	Any other relevant information

6. The form is to be signed by the person competent to verify the return of income under section 265.
7. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 175

Intimation by Pension Fund of investment under Schedule V [Table: Sl. No. 7] (within one month from the end of the quarter ending on 30th June, 30th September, 31st December and 31st March of the financial year)

Part A: Particulars of the Pension Fund			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number
Part B: Other Details			
6.	Notification Number:		
7.	Notification Date:		
8.	Quarter Ending:	*(refer Note 3)*	
9.	Financial Year:		

Part C: Particulars of Investment							
Sl. No.	Date of investment	Amount of investment	Nature of investment *(refer Note 4)*	Nature of income *(refer Note 5)*	Details of the entity in which Investment made		
					Nature of entity *(refer Note 6)*	Name	PAN
A	B	C	D	E	F	G	H
1.							
2.	*(Repeat, if required)*						
Total							

Verification
I, _____, solemnly affirm that to the best of my knowledge and belief, the information provided in this form is correct and complete and particulars shown therein are truly stated. I further declare that to the best of my knowledge, I have not concealed any relevant fact or information. I also declare that I am making this intimation in my capacity as _____ (designation) and that I am holding PAN _____ and I am competent to verify and submit this intimation.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the Pension Fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office,

town/city/district, state, country/specified territory and pin code.

3. In Part B (Sl. No. 11), fill with 30th June/ 30th September/ 31st December/ 31st March.
4. In Part C (column D), one of the following codes is to be selected:

Nature of Investment	Code
Debt	1
Equity	2
Preference Shares	3
Others (Please specify)	4

5. In Part C (column E), one of the following codes is to be selected:

Nature of Income	Code
Interest	1
Dividends	2
Capital Gains	3
Others (Please specify)	4

6. In Part C (column F), one of the following codes is to be selected:

Nature of entity in which investment is made	Code
Business Trust referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(A)]	1
Eligible Infrastructure Facility referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(B)]	2
Eligible Alternative Investment Fund referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(C)]	3
Eligible Domestic Company referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(D)]	4
Eligible Non-Banking Financial Company referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(E)]	5

7. This form is to be signed by the person competent to verify the return of income under section 265.
8. Some of the information in the form would be pre-filled to the extent possible.
9. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 176

Certificate of accountant in respect of compliance to the provisions of Schedule V [Table: Sl. No. 7] by the notified Pension Fund

Part A: Particulars of the Pension Fund (PF)			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number

Part B: Particulars of the Pension Fund (PF)		
6.	Tax Year:	
7.	Total Income of the PF during the tax year:	
8.	Total amount of income eligible for exemption under Schedule V [Table: Sl. No.7] (as per details in Sl. No. 10 (column K) of this Part):	
9.	The opening balance (i.e. the closing balance as on the last date of the preceding financial year) of the investment made which is eligible for exemption under Schedule V [Table: Sl. No.7] of the Act:	

10. Details of investment made by the PF during the tax year:

Sl. No.	Date of investment	Amount of investment	Nature of investment *(refer Note 3)*	Nature of income *(Note 4)*	Amount of income on investment during the year	Details of the entity in which investment made				Amount of income which is eligible for exemption under Schedule V [Table: Sl. No. 7] *(Attach calculation sheet as per relevant rules)*
						Nature of entity *(refer Note 5)*	Name	PAN	If nature of entity code is 3/4/5, whether the entity has made minimum investment of 50% or 75% or 90% as required in Schedule V [Table: Sl. No. 7] *(Attach calculation sheet as per relevant rules)*	
A	B	C	D	E	F	G	H	I	J	K
1.										
2.										
Total										

11.	Whether the PF has sold any of the investments made for the purposes of exemption under Schedule V [Table: Sl. No.7] before the expiry of 3 years from the date on which the investment was made in respect of the said exemption:	Yes/No

12. If answer to Sl. No. 11 is yes, then provide the following details:

Sl. No.	Date of investment	Nature of investment *(refer Note 3)*	Nature of income *(refer Note 4)*	Amount of income on investment during the year	Details of the entity in which investment was made	Date of Sale

						Nature of entity *(refer Note 5)*	Name	PAN	
	A		B	C	D	E	F	G	H	I
	1.									
	2.									
	Total									

13.	The PF satisfies all the conditions required for the purposes of the exemption under Schedule V [Table: Sl. No. 7], that are:					
	a.	Name of the law under which the PF is created or established				
	b.	Details of the funds or plans for which the PF is responsible for administering or investing the assets for:				
		Sl. No.	Name of the fund/ plan	Purpose for which fund/plan is established *(refer Note 6)*	Nature of the fund/plan *(refer Note 7)*	Percentage of value of assets received from each fund/plan to total value of assets administered or invested by the PF
		A	B	C	D	E
		1.				
		2.				
	c.	If some of the funds/plans administered or invested by the PF are in the nature of SWF, then whether they fulfil the following conditions:				Yes/No
		i.	assets of these funds/plans are wholly owned directly or indirectly by the Government of a foreign country; and			
		ii.	such assets vests in the Government of such foreign country upon dissolution			
	d.	Whether portion of the earnings or assets of the PF inures any benefit to any private person (other than for meeting statutory obligations and defined contributions for participants or beneficiaries of funds or plans referred to in rule 282; or for any payment made to creditors or depositors for loan or borrowing (as defined in Schedule V [Table: Sl. No. 7.Note 5(c)]) taken for the purposes other than for making investment in India):				Yes/No
	e.	If answer to (d) is Yes, then provide the following details:				
		i.	Name of such private person			
		ii.	Amount of benefit provided during the year			
	f.	Whether it participates in the day-to-day operations of any of the investee, as defined in Schedule V [Table: Sl. No. 7.Note 5(b)], barring any monitoring mechanism to protect the investment with the investee including the right to appoint directors or executive director:				Yes/No
	g.	If answer to (f) is Yes, then provide the following details:				
		i.	Name of such investee			
		ii.	PAN of the investee			
		iii.	Amount of investment in such investee at the end of the year			
	h.	Whether it has loans or borrowings, as defined in Schedule V [Table: Sl. No. 7.Note 5(c)], directly or indirectly, for the purposes of making investment in India:				Yes/No
	i.	If answer to (h) is Yes, then provide the following details:				
		i.	Name of the person from whom such loan or borrowing has been taken			
		ii.	Amount of loan or borrowing at the beginning of the year			
		iii.	Amount of loan or borrowing received during the year			
		iv.	Amount of loan or borrowing repaid during the year			
		v.	Amount of loan or borrowing at the end of the year			
	j.	Whether separate segmented account is maintained for income and investment in respect of investment which qualifies for exemption under Schedule V [Table: Sl. No.7]:				
	k.	Whether it is liable to tax in such foreign country:				Yes/No

	l.	In answer to (k) is Yes, then whether exemption from taxation for all its income has been provided by such foreign country:	
	m.	Quarter for which the intimation in Form No. 175 has been filed during the tax year.	*(refer Note 8)*

Certification & Verification

I have examined the relevant accounts, documents and records of_____(name of the Pension Fund) having PAN_____ and which has been notified under Schedule V [Table: Sl. No. 7] of the Income-tax Act, 2025 or section 10 (23FE) of the Income-tax Act, 1961 *vide* Notification Number _____dated_____(dd/mm/yyyy), for the period from _____ (dd/mm/yyyy) to _____ (dd/mm/yyyy).

I fully understand that any statement made in this certificate, if proved incorrect or false will render me liable for any penal or other consequences as may be prescribed in law or is otherwise warranted.

Place:
Date:

Signature:
Name of the accountant:
Designation:
Membership Number:
UDIN, if any:
Name of the Proprietorship/Firm:
Firm Registration Number:

Notes:

1. The name shall include full name of the Pension Fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code of the Pension Fund.
3. In Part B (Sl. No. 10 and 12), one of the following codes is to be selected:

Nature of Investment	Code
Debt	1
Equity	2
Preference Shares	3
Others (Please specify)	4

4. In Part B (Sl. No. 10 and 12), one of the following codes is to be selected:

Nature of Income	Code
Interest	1
Dividends	2
Capital Gains	3
Others (Please specify)	4

5. In Part B (Sl. No. 10 and 12), one of the following codes is to be selected:

Nature of entity in which investment is made	Code
Business Trust referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(A)]	1
Eligible Infrastructure Facility referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(B)]	2
Eligible Alternative Investment Fund referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(C)]	3
Eligible Domestic Company referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(D)]	4
Eligible Non-Banking Financial Company referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(E)]	5

6. In Part B (Sl. No. 13(b), column C), one or more of the following codes is to be selected:

Purpose of the fund/plan	Code
Retirement	1
Social Security	2

Employment	3
Disability	4
Death benefits	5
Similar compensation (Please specify)	6

7. In Part B (Sl. No. 13(b), column D), one of the following codes is to be selected:

Nature of the fund/plan	Code
Pension Fund	1
Sovereign Wealth Fund	2
Others	3

8. In Part B (Sl. No. 13(m)), one or more of the following codes is to be selected:

Intimation in Form No. 175	Code
Quarter ending 30th June of the tax year	1
Quarter ending 30th September of the tax year	2
Quarter ending 31th December of the tax year	3
Quarter ending 31th March of the tax year	4

9. This certificate is to be given by an accountant as defined in Section 515(3)(b).
10. Some of the information in the form would be pre-filled to the extent possible.
11. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 177
Statement of eligible investment received

Part A: Particulars of the Assessee			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	Tax Year		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number

Part B: Details of the Investment received

7. Details of eligible investments received, on or after the date of notification of the specified person, from the specified person or eligible Alternative Investment Fund out of the investment of the specified person:

Sl. No.	Name	PAN	Opening balance of eligible investments received	Eligible investments received during the year	Eligible investments returned during the year	Closing balance of eligible investments received
A	B	C	D	E	F	G
1.						
2.						
Total						

8. Details of all the investments made out of the eligible investments listed in Sl. No. 7:

Sl. No.	Name	Date of investment	Nature of investment *(refer Note 3)*	Details of the entity in which Investment is made			Opening balance of the investment	Amount of investment made during the year	Amount of investment sold/ liquidated during the year	Date of investment or date of sale/liquidation, as the case maybe	Closing balance of the investment	Nature of income *(refer Note 4)*	Income on investment during the year	Out of the income in column N Nature of income to the specified person/ eligible Alternative Investment Fund	Income to the specified person/ eligible Alternative Investment Fund
				Nature of entity *(refer Note 5)*	Name of entity	PAN of the entity									
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1.															
2.															
Total															

9. Details of investment received from specified person or eligible Alternative Investment Fund listed in Sl. No. 7, but the investment not covered in Sl. No. 7:

Sl. No.	Name, listed at Sl. No. 7	PAN	Opening balance of the investments received not covered in Sl. No. 7	Investments received during the year not covered in Sl. No. 7	Investments returned during the year	Closing balance of investments received
A	B	C	D	E	F	G
1.						
2.						
Total						

10. Details of all the investments made out of the investments listed in Sl. No. 9:

Sl. No.	Name	Date of investment	Nature of investment *(refer Note 3)*	Details of the entity in which Investment is made			Opening balance of the investment	Amount of investment made during the year	Amount of investment sold/ liquidated during the year	Date of investment or date of sale/liquidation, as the case maybe	Closing balance of the investment	Nature of income *(refer Note 4)*	Income on investment during the year	Out of the income in column N, Nature of income to the specified person/ eligible Alternative Investment Fund	Income to the specified person/ eligible Alternative Investment Fund
				Nature of entity *(refer Note 5)*	Name of entity	PAN of the entity									
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1.															
2.															
Total															

Declaration

This is to certify that the details of investment declared above are true to the best of my knowledge and belief. I also affirm that I am making this application in my capacity as _____ (designation) and that I am holding PAN _____ and I am competent to make this application and verify it.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the specified person i.e. wholly owned subsidiary of the Abu Dhabi Investment Authority, sovereign wealth fund, pension fund and Public Investment Fund (and its wholly owned subsidiary) of the Government of the Kingdom of Saudi Arabia.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/specified territory and pin code.
3. In Part B (Sl. No. 8 and 10), one of the following codes is to be selected:

Nature of Investment	Code
Debt	1
Equity	2
Preference Shares	3
Others (Please specify)	4

4. In Part B (Sl. No. 8 and 10), one of the following codes is to be selected:

Nature of Income	Code
Interest	1
Dividends	2
Capital Gains	3
Others (Please specify)	4

5. In Part B (Sl. No. 8 and 10), one of the following codes is to be selected:

Nature of entity in which investment is made	Code
Business Trust referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(A)]	1
Eligible Infrastructure Facility referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(B)]	2
Eligible Alternative Investment Fund referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(C)]	3
Eligible Domestic Company referred to in Schedule V [Table: Sl. No.	4

7.D(a)(iii)(D)]	
Eligible Non-Banking Financial Company referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(E)]	5

6. The total of Part B (Sl. No. 8, column L) should tally with the total of Part B (Sl. No. 7, column G) except for the amount which has not been invested so far.
7. The total of Part B (Sl. No. 10, column L) should tally with the total of Part B (Sl. No. 9, column G) except for the amount which has not been invested so far.
8. Some of the information in the form would be pre-filled to the extent possible.
9. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 178
Statement of exempt income under Schedule VI [Table: Sl. No. 10]

Part A: Particulars of the Specified Fund							
1.	Name:					*(refer Note 1)*	
2.	Address:					*(refer Note 2)*	
3.	Permanent Account Number (PAN):						
4.	E-mail Id:						
5.	Contact Number:					Country Code	Number
Part B: Other Details							
6.	Tax Year:						
7.	Legal status of the specified fund *(refer Note 3)*:					*(select one)*	
8.	Date of establishment/incorporation:						
9.	Date of commencement of operations:						
10.	Registration Details:						
	i.	Registration number as per the certificate of registration issued by the International Financial Services Centres Authority					
	ii.	Date of registration:					
11.	Whether all the units of the specified Fund are held by non-residents other than units held by a sponsor or a manager:						
12.	Name of the original fund and its wholly owned special purpose vehicle:						
13.	Registered address of the original fund and its wholly owned special purpose vehicle:					*(refer Note 2)*	
14.	Whether the original fund is a person resident in India:					Yes/No	
15.	Whether the original fund is a resident of a country or a specified territory with which an agreement referred to in section 159(1) or section 159(2) has been entered into; or is established or incorporated or registered in a country or a specified territory as may be notified by the Central Government in this behalf:					Yes/No	
16.	Whether the original fund and its activities are subject to applicable investor protection regulations in the country or specified territory where it is established or incorporated or is a resident:					Yes/No	
17.	Whether the original fund fulfils conditions as may be prescribed under section 70(1)(u):					Yes/No	
18.	Country of residence of the original fund:						
19.	Legal status of the original fund and its wholly owned special purpose vehicle *(refer Note 3)*:					*(select one)*	
20.	Taxpayer's registration number or any unique identification number of the original fund allotted and its wholly owned special purpose vehicle in the country of residence:						
21.	Details of the shares transferred:						
	Sl. No.	Name of the company resident in India whose shares are transferred	Number of Shares	Date of acquisition	Cost of acquisition	Date of transfer	Sale consideration

	A	B	C	D	E	F	G
	1.						
	2.	*(Repeat, if required)*					

22.	Computation of the exempt income under Schedule VI [Table: Sl. No. 10]:		
	i.	Income of the nature of capital gains, arising or received by the resultant fund, on account of transfer of share of a company resident in India **[1]**:	
	ii.	Aggregate value of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India), from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share **[2]**:	
	iii.	Aggregate value of daily total 'assets under management' of the specified fund, from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share **[3]**:	
	iv.	Ratio as prescribed under rule 285 **[4]**:	**[2] / [3]**
	v.	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India) **[5]**:	**[1] × [4]**

Verification

This is to certify that all the details of the specified fund, including details of exempt income, declared above are true to the best of my knowledge and belief. I also affirm that I am making this application in my capacity as _____ (designation) and that I am holding PAN _____ and I am competent to make this application and verify it.

It is also verified that the certification of the accountant in Form No. 179 has been filed on _____.

Place:
Date:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the specified fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. The legal status of the specified fund shall be selected from any of the following: —

I	Company
II	Trust
III	Limited Liability Partnership
IV	Body Corporate

4. Some of the information in the form would be pre-filled to the extent possible.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 179
Certificate to be issued by the accountant under Schedule VI [Table: Sl. No. 10]

Part A: Particulars of the Specified Fund			
1.	Name:	*(refer Note 1)*	
2.	Address:	*(refer Note 2)*	
3.	Permanent Account Number (PAN):		
4.	E-mail Id:		
5.	Contact Number:	Country Code	Number

Certificate
I _____ have examined the books of account, if any, and other documents, including the annual statement in Form No. 178, showing the particulars of income of the nature of capital gains, arising or received by _____ (name of the specified fund) which is exempt under Schedule VI [Table Sl. No. 10] and the total income exempt under the said clause for the tax year ending _____. I affirm that the above particulars are true and correct to the best of my/our knowledge and belief.

Place:
Date:

Signature:
Name of the accountant:
Designation:
Membership Number:
UDIN, if any:
Name of the Proprietorship/Firm:
Firm Registration Number:

Notes:

1. The name shall include full name of the specified fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Where the specified fund has floated multiple schemes, the specified fund shall separately furnish the annual statement of exempt income in Form No. 178 for each scheme.
4. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 180

Application for grant of approval to a fund referred to in Schedule VII [Table: Sl. No. 2]

Part A: Particulars of the Applicant (Trust/Fund)				
1.	Name:		*(refer Note 1)*	
2.	Address:		*(refer Note 2)*	
3.	Permanent Account Number (PAN):			
4.	E-mail Id:			
5.	Contact Number:		Country Code	Number
			(drop down)	
Part B: Residential Information				
6.	Name of the employer organisation (in which the members of the fund are employed)			
7.	PAN of the employer organisation			
8.	Objects of the fund:		*(refer Note 3)*	
9.	Names and addresses of trustees/office bearers of the fund:			
	Sl. No.	Name of trustee(s)	Address	PAN
	1.			
	2.	*(Repeat, if required)*		
10.	Classes and number of employees admitted to the fund:			
	i.	in India:		
		Sl. No.	Classes	Number
		1.		
		2.	*(Repeat, if required)*	
	ii.	outside India:		
		Sl. No.	Classes	Number
		1.		
		2.	*(Repeat, if required)*	
11.	Whether contribution to the fund is made by employees by periodical subscription:			Yes/No
12.	Total amount of accretion during the tax year:			
	Amount contributed by the employees		Income accrued during the tax year	
13.	Whether the trust proposes to apply or accumulate funds for application wholly and exclusively for the purposes mentioned in Sl. No. 8:			Yes/No
14.	Details of investments/ deposits in one or more of the modes specified under section 350:			
	Sl. No.	Name of instrument/ security/ scheme, etc.	Value	Income received thereon
15.	Details of investments/ deposits in any mode other than specified under section 350:			
	Sl. No.	Name of instrument/ security/ scheme, etc.	Value	Income received thereon
16.	Other details to be provided as separate enclosure:			*(attach as per Note 4)*

Verification
I, _____, in the capacity of the trustee/principal officer, having PAN _____, do hereby declare that the information furnished above is correct and complete to the best of my knowledge and belief, and I am competent to file and verify this form on behalf of the trust/fund mentioned at Part A (Sl. No. 1). I undertake to communicate forthwith any alteration in the terms of the trust deed of the fund, or in the rules governing the fund made at any time hereafter.

Place: Signature:
Date: Name:
Designation:

Notes:

1. The name shall include the full name of the trust/fund.
2. The address shall be the address of the office of the trust/ fund where the accounts are kept which shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. For Part B (Sl. No. 8), select any of the following: —

(a)	Cash benefits to a member on superannuation
(b)	Cash benefits to a member in the event of illness of self, spouse or dependent children
(c)	Cash benefits to a member to meet the cost of education of dependent children
(d)	Cash benefits to a member to meet the cost of annual medical tests or medical check-ups of self, spouse and dependent children
(e)	Cash benefits to the dependents of a member in the event of death of such member
(f)	Any other, specify

4. With respect to Part B (Sl. No. 16), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	A copy of the instrument of trust evidencing the formation of the fund
A-2	Notes on activities of the fund for the period since its inception or during the last three years, whichever is less
A-3	Copies of accounts of the fund for the period since its inception or during the last three years, whichever is less

5. Some of the information in the form would be pre-filled to the extent possible.
6. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 181
Audit report under rule 289(12) in the case of the electoral trust

Part A: Particulars of the Electoral Trust						
1.	Name:				*(refer Note 1)*	
2.	Address:				*(refer Note 2)*	
3.	Permanent Account Number (PAN):					
4.	E-mail Id:					
5.	Contact Number:				Country Code	Number
Part B: Other Information						
6.	Details of contributions received and distributed:					
	i.	Total amount of contributions received in the tax year:				
	ii.	Total amount of contributions distributed to eligible political parties:				
	iii.	Amount of contributions utilised for administrative or management functions *(refer rule 289(8)(a))*:				
	iv.	Surplus brought forward:				
	v.	Distributable Contributions for the tax year *(refer rule 289(8)(b))*:				
	vi.	Whether the contributions received in the tax year have been distributed to eligible political parties?			Yes/ No	
	vii.	If Yes to (vi), then furnish details as under:				
		Sl. No.	Name of the Political Party	PAN of the Political Party	Amount distributed	Date	Mode
		1.					
		2.	*(Repeat, if required)*				
	viii.	Surplus to be carried forward:				
	ix.	Whether all contributions have been received by account payee cheque or demand draft?			Yes/ No	
	x.	If No to (ix), then furnish details as under:				
		Sl. No.	Name of the person	PAN/ Aadhaar of the person	Amount distributed	Date	Mode
		1.					
		2.	*(Repeat, if required)*				
	xi.	Whether receipts in respect of all distributions made to political parties have been obtained?			Yes/ No	
	xii.	Whether the list of all contributors has been maintained?			Yes/ No	
	xiii.	Whether the list of all political parties, to whom the amount distributed, has been maintained?			Yes/ No	
7.	Application or use of income or property for the benefit of persons referred to in rule 289(10) (hereinafter referred to in this part as "interested person"):					
	i.	Whether any transaction in excess of ₹ 20,000 with any interested person? *(refer Note 3.A-1)*			Yes/ No	
	ii.	Whether any payment was made to any interested person during the tax year by way of salary, allowance or otherwise? *(refer Note 3.A-2)*			Yes/ No	

	iii.	Whether any part of the contributions received by the trust was lent, or continues to be lent, in the tax year to any interested person? *(refer Note 3.A-3)*	Yes/ No
	iv.	Whether any income or property of the electoral trust was diverted during the tax year in favour of any interested person? *(refer Note 3.A-4)*	Yes/ No
8.	Information pertaining to expenditure incurred by the electoral trust towards administration or management of its affairs:		
	i.	Whether the administrative or management expenses pertaining to the electoral trust are in accordance with rule 289(8)?	Yes/ No
	ii.	If Yes to (i), whether the required details are adequately maintained?	Yes/ No
	iii.	If No to (i), what is the percentage of expenditure incurred by the electoral trust vis-a-vis the total contributions received?	
9.	Other details to be provided as separate enclosure:		(*Attach as per Note 3)*

Verification

I have examined the Balance Sheet of _____ (name of the electoral trust) as at _____ (dd-mm-yyyy) and the Income and Expenditure Account for the tax year ended on that date and certify that the Balance Sheet and the Income and Expenditure Account are in agreement with the books of account maintained by the said electoral trust.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit.

In my opinion, proper books of account have been kept by the head office and the branches of the above-named electoral trust visited by me so far as appears from my examination of the books, and proper documents adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-

(i) in the case of the Balance Sheet, of the state of affairs of the above-named electoral trust as at _____ (dd-mm-yyyy); and

(ii) in the case of the Income and Expenditure Account, of the surplus or deficit for its accounting year ending on that date.

The prescribed particulars are made in Part A and B above.

Place:
Date:

Signature:
Name of the accountant:
Designation:
Membership Number:
UDIN, if any:
Name of the Proprietorship/Firm:
Firm Registration Number:

Notes:

1. The name shall include full name of the electoral trust.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. With respect to Part B (Sl. No. 9), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	If Yes in Part B (Sl. No. 7(i)), then provide the details of transaction in excess of ₹ 20,000 with any interested person.
A-2	If Yes in Part B (Sl. No. 7(ii)), then provide the details of payment made to any interested person during the tax year by way of salary, allowance or otherwise.
A-3	If Yes in Part B (Sl. No. 7(iii)), then provide the details of the amount, rate of interest charged and the nature of security.
A-4	If Yes in Part B (Sl. No. 7(iv)), then provide the details of income or property of the electoral trust which was diverted during the tax year in favour of any interested person thereof together with the amount of income or value of property so diverted.

4. This report has to be given by-
   (i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
   (ii) any person who, in relation to any State, is, by virtue of the provisions of section 141 of the Companies Act, 2013, entitled to be appointed to act as an auditor of the companies registered in that State.
5. Where any of the matters stated in this report is answered in the negative, or with qualification, the report shall state the reasons for the same.
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.

FORM NO. 182
Audit Report under paragraph 2 of Schedule IX

Part-A

Audit report under paragraph 2 of schedule IX of the Act, in a case where the accounts of the business or profession of a person have been audited under any other law

I ……. having Permanent Account Number ……. have to report that the statutory audit of the ……. (name and address of the assessee) having Permanent Account Number ….. was conducted by me//M/s…….. in pursuance of the ……..

I annex hereto a copy of the audit report dated ……..along with a copy of each of the audited *profit and loss account/income and expenditure statement for the year ended on ……..and a copy of the audited balance sheet as at ……..along with the documents declared by the relevant Act to be part of, or annexed to, the profit and loss account/income and expenditure statement and the balance sheet.

A further report as required under the sub-paragraph 2 of paragraph 2 of schedule IX is furnished in Part C and Part D of this Form.

In my opinion and to the best of my information and according to the explanations given to me, the particulars given in Part C and Part D of this Form are true and correct.

Place *Signature*
Date

Name of the Accountant……...
Designation……
Membership Number…….
Unique Document Identification Number (UDIN), if any…….
Name of the proprietorship/ firm……..
Firm Registration Number……..

Notes:

1. *Delete whichever is not applicable.

2. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

3. This report has to be given by—

(i) an accountant as referred to in section 515(3)(b) of the Act; or

(ii) any person who is, by virtue of any other law, entitled to audit the accounts of the assessee for relevant tax year.

PART B

Audit report under paragraph 2 of schedule IX of the Act in a case where the accounts of the business or profession of a person have not been audited under any other law

I …… having Permanent Account Number …….. have examined the balance sheet of …… (name and address of assessee) having Permanent Account Number ….. as at ……..and the *profit and loss account /income and expenditure statement for the year ended on that date which are in agreement with the books of account maintained at the head office at…….. and branches at……..

I have obtained all the information and explanations which to the best of *my/our knowledge and belief were necessary for the purposes of the audit.

In my opinion, proper books of account have been kept by the head office and the branches of the assessee so far as appears from my examination of books, subject to the comments given below :

In my opinion and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of the abovenamed assessee's affairs as at …….. and

(ii) in the case of the *profit and loss account/income and expenditure statement, of the profit or the income or loss of the abovenamed assessee for the tax year ending on ……..

The particulars required for verification of the claim for deduction under section 48 are given in Part C and Part D of this form.

In my opinion and to the best of my information and according to the explanations given to me, the particulars given in Part C and Part D hereof are true and correct.

Place *Signature*
Date

Name of the Accountant……...
Designation……
Membership Number…….
Unique Document Identification Number (UDIN), if any…….

Name of the proprietorship/ firm……..

Firm Registration Number……..

Notes:

1. *Delete whichever is not applicable.
2. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.
3. This report has to be given by an accountant as referred to in section 515(3)(b) of the Act.

PART C

Row No.	Details of the assessee		
1.	Name of the assessee	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax year		

PART D

Row No.	Statement of particulars relating to the claim for deduction under section 48	
1.	Books of account examined	
2.	(a) Method of accounting employed *(select anyone)*	☐ Cash method ☐ Accrual method
	(b) Whether there is any change from the method of accounting employed in the immediately preceding tax year	*Yes/No*
	(c) If answer to (b) above is yes, provide details of the change in method of accounting	
3.	(a) Whether separate accounts are maintained in respect of business of growing and manufacturing tea/coffee/rubber in India	*Yes/No*
	(b) If answer to (a) above is yes, profit of such business, computed under the head "Profits and gains of business or profession" before making any deduction under section 48	*(refer Note 4)*
	(c) In case separate accounts are not maintained or are not available, furnish the following details:	
	(i) total sales or turnover of business of growing and manufacturing tea/coffee/rubber in India	
	(ii) total sales or turnover of assessee's business computed under the head "Profits and gains of business or profession" before making any deduction under section 48	
	(iii) the proportionate profit of the business of growing and manufacturing tea/coffee/rubber	

4.	Provide details of amounts deposited in a specified account in accordance with the special scheme or deposit scheme, out of the income chargeable to tax under the head "Profits and gains of business or profession" from the business of growing and manufacturing tea/coffee/rubber in India:					
	Sl. No.	**Specified Account** *(Special Account/Deposit Account)*	**Account Number**	**IFSC Code**	**Amount deposited**	**Date of deposit**
	(A)	(B)	(C)	(D)	(E)	(F)

5.	(a) Furnish following details of withdrawals/release made from the account referred to in Row No. 4 above:				
	Sl. No.	**Specified Account** [Special Account/Deposit Account]	**Amount withdrawn/release (₹)**	**Date of withdrawal/release**	**Purpose for which withdrawal/release made** [purposes specified in the special scheme or deposit scheme or for circumstances specified in paragraph 3(1) of Schedule IX]
	(A)	(B)	(C)	(D)	(E)

(b) If withdrawal/release is for circumstances specified in paragraph 3(1) of Schedule IX, state the specified circumstances	• Closure of business • Death of assessee • Partition of Hindu undivided family • Dissolution of firm • Liquidation of company
(c) Amount of deemed income (as per paragraph 3(2) of schedule IX) where withdrawal/release is made on account of (i) closure of business or (ii) dissolution of firm	

(d) The amounts utilised out of the withdrawals/release referred to in 5(a) above with details regarding the purpose for which and the dates on which the amounts were utilised

Sl. No.	**Amount of utilization**	**Date of utilization**	**Purpose of utilisation**
(A)	(B)	(C)	(D)
	Total		

(b) Whether any amount withdrawn/released as per column 5(a) has been utilised for the purchase of any item referred to in paragraph 3(6) of schedule IX	*Yes/No*
(c) If answer to (b) above is yes, amount of deemed income (as per paragraph 3(3) of schedule IX) where the amount is utilised for such purchase	
(d) Whether any amount utilised has been claimed as	*Yes/No*

	allowance in computing the income chargeable to tax under the head "Profits and gains of business or profession"	
	(e) If answer to (d) above is yes, specify the amount claimed as allowance	
	(f) Whether any amount withdrawn/released as per column 5(a) has not been utilised (either in whole or in part) for the purposes of business in accordance with the special scheme or deposit scheme within the tax year	*Yes/No*
	(g) If answer to (f) above is yes, amount of deemed income (as per paragraph 3(4) of schedule IX) where the amount is not so utilised	
7.	(a) Whether any asset acquired in accordance with the provisions of the special scheme or deposit scheme is sold or otherwise transferred during the tax year	*Yes/No*
	(b) If answer to (a) above is Yes, provide following details:	

Sl. No.	Description of asset	Date of acquisition	Cost of acquisition	Date of sale/transfer	Consideration for sale/transfer	Name of person to whom sold/transferred	Permanent Account Number of person to whom sold/transferred
A	B	C	D	E	F	G	H

	(c) Amount of deemed income (as per paragraph 5 of schedule IX), if any
8.	Amount of deduction permissible in accordance with the provisions of section 48

Place *Signature*
Date

Name of the Accountant……...
Designation……
Membership Number…….
UDIN Details, if any…….
Name of the proprietorship/ firm……..
Firm Registration Number……..

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii.

Road/Street/Block/Sector, iv. Pin/ZIP Code, vi. Area/locality, vii. District, viii. State.

3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust

4. The following details with respect to the respective Row No. shall be provided as annexures, namely:

Annexure	With respect to	Particulars
A-1	Part D [Row No.3(b)]	Copy of profit and loss account/income and expenditure statement and the balance sheet to this report. If separate accounts are maintained for business of growing and manufacturing tea or coffee or rubber, as the case may be, the profit and loss account/income and expenditure statement and balance sheet may be attached separately for such business

5. This report has to be given by an accountant as referred to in section 515(3)(b) of the Act.
6. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 183
Audit Report under paragraph 2 of Schedule X

Part-A

Audit report under paragraph 2 of schedule X of the Act, in a case where the accounts of the business or profession of a person have been audited under any other law

I …….. having Permanent Account Number …….. have to report that the statutory audit of the ……. (name and address of the assessee) having Permanent Account Number ….. was conducted by me/M/s…….. in pursuance of the provisions of the ……..

I annex hereto a copy of the audit report dated ……..along with a copy of each of the audited *profit and loss account/income and expenditure statement for the year ended on ……..and a copy of the audited balance sheet as at ……..along with the documents declared by the relevant Act to be part of, or annexed to, the profit and loss account/income and expenditure statement and the balance sheet.

A further report as required under the sub-paragraph 2 of paragraph 2 of schedule X is furnished in Part C and Part D of this Form.

In my opinion and to the best of my information and according to the explanations given to me, the particulars given in Part C and Part D of this Form are true and correct.

Place *Signature*
Date

Name of the Accountant……...
Designation……
Membership Number…….
UDIN Details, if any…….
Name of the proprietorship/ firm……..
Firm Registration Number……..

Notes:

1. *Delete whichever is not applicable.

2. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

3. This report has to be given by—

(i) an accountant as referred to in section 515(3)(b) of the Act; or

(ii) any person who is, by virtue of any other law, entitled to audit the accounts of the assessee for relevant tax year.

PART B

Audit report under paragraph 2 of schedule X of the Act in a case where the accounts of the business or profession of a person have not been audited under any other law

I have examined the balance sheet of …… (name and address of assessee) having Permanent Account Number ….. as at ……..and the *profit and loss account /income and expenditure statement for the year ended on that date which are in agreement with the books of account maintained at the head office at…….. and branches at……..

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit.

In my opinion, proper books of account have been kept by the head office and the branches of the assessee so far as appears from my examination of books, subject to the comments given below :

In my opinion and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of the abovenamed assessee's affairs as at …….. and

(ii) in the case of the *profit and loss account/income and expenditure statement, of the profit or the income or loss of the abovenamed assessee for the tax year ending on ……..

The particulars required for verification of the claim for deduction under section 49 are given in Part C and Part D of this form.

In my opinion and to the best of my information and according to the explanations given to me, the particulars given in Part C and Part D hereof are true and correct.

Place *Signature*
Date

Name of the Accountant……...
Designation……
Membership Number…….
UDIN Details, if any…….

Name of the proprietorship/ firm……..

Firm Registration Number……..

Notes:

1. *Delete whichever is not applicable.
2. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.
3. This report has to be given by an accountant as referred to in section 515(3)(b) of the Act.

Row No.	Part C: Particulars of the assessee		
1.	Name of the assessee	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax year		

Row No.	Part D: Statement of particulars relating to the claim for deduction under section 49	
1.	Books of account examined	
2.	(a) Method of accounting employed (tick relevant box)	☐ Cash method ☐ Accrual method
	(b) Whether there is any change from the method of accounting employed in the immediately preceding tax year	*(Yes/No)*
	(c) If answer to (b) above is yes, provide details of the change in method of accounting	
3.	(a) Whether separate accounts are maintained in respect of business consisting of the prospecting for, or extraction or production of, petroleum or natural gas or both in India.	*(Yes/No)*
	(b) If answer to (a) above is yes, profit of such business, computed under the head "Profits and gains of business or profession" before making any deduction under section 49	*(refer Note 4)*
	(c) In case separate accounts are not maintained or are not available, furnish the following details:	
	(i) total sales or turnover of business consisting of the prospecting for, or extraction or production of, petroleum or natural gas or both in India	
	(ii) total sales or turnover of assessee's business	
	(iii) total profits of assessee's business computed under the head "Profits and gains of business or profession" before making any deduction under section 49	
	(iv) the proportionate profit of the business consisting of the prospecting for, or extraction or production of petroleum or natural gas or both in India	
4.	Provide details of amounts deposited before the end of the tax year in a specified account in accordance with the special scheme or deposit scheme, out of the income chargeable to tax under the head "Profits and gains of business or profession":	

	Sl. No.	Specified Account *(Special Account/Site Restoration Account)*	Account Number	IFSC Code	Amount deposited	Date of deposit
	(A)	(B)	(C)	(D)	(E)	(F)

5.	Amount of interest credited to the account referred to in Row No. 4 during the tax year	

6. (a) Furnish following details of withdrawals/release made from the account referred to in Row No 4 above :

Sl. No.	Specified Account *(Special Account/Site Restoration Account)*	Amount withdrawn/release (₹)	Date of withdrawal/release	Purpose for which withdrawal/release made *(Whether it is for purposes specified in the special scheme/deposit scheme) (Yes/No)*
(A)	(B)	(C)	(D)	(E)

(b) Amount of deemed income (as per paragraph 3(3) of schedule X) where withdrawal/release is made on account of closure of specified account	

(c) Furnish details of the amounts utilised out of the withdrawals/release referred to in 6(a) above with details regarding the purpose for which and the dates on which the amounts were utilised

Sl. No.	Amount of utilization	Date of utilization	Purpose of utilisation
(A)	(B)	(C)	(D)
	Total		

(d) Whether any amount has been utilised for the purchase of any item referred to in paragraph 3(2)(b) of schedule X	*(Yes/No)*
(e) If answer to (d) above is yes, amount so utilised	
(f) Whether any amount withdrawn/release as per column 6(a) has not been utilised (either in whole or in part) for the purposes of business in accordance with the special scheme or deposit scheme within the tax year	*(Yes/No)*

<table>
<tr><td></td><td colspan="2">(g) If answer to (f) above is yes, amount of deemed income (as per paragraph 3(5) of schedule X) where the amount is not so utilised</td><td colspan="6"></td></tr>
<tr><td rowspan="2"></td><td colspan="2">(h) Whether any amount utilised has been claimed as allowance in computing the income chargeable to tax under the head “Profits and gains of business or profession”</td><td colspan="6">(Yes/No)</td></tr>
<tr><td colspan="2">(i) If answer to (h) above is yes, specify the amount claimed as allowance</td><td colspan="6"></td></tr>
<tr><td rowspan="4">7.</td><td colspan="2">(a) Whether any asset acquired in accordance with the provisions of the special scheme or deposit scheme is sold or otherwise transferred during the tax year.</td><td colspan="6">(Yes/No)</td></tr>
<tr><td colspan="8">(b) If answer to (a) above is yes, provide following details:</td></tr>
<tr><td>Sl. No.</td><td>Description of asset</td><td>Date of acquisition</td><td>Cost of acquisition</td><td>Date of sale/transfer</td><td>Consideration for sale/transfer</td><td>Name of person to whom sold/transferred</td><td>Permanent account number of person to whom sold/transferred</td></tr>
<tr><td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>F</td><td>G</td><td>H</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">(c) Amount of deemed income (as per paragraph 5 of schedule X), if any</td><td colspan="6"></td></tr>
<tr><td>8.</td><td colspan="2">Amount of deduction permissible in accordance with the provisions of section 49</td><td colspan="6"></td></tr>
</table>

Place *Signature*
Date

Name of the Accountant……...
Designation……
Membership Number…….
UDIN Details, if any…….
Name of the proprietorship/ firm……..
Firm Registration Number……..

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. Pin/ZIP Code, vi. Area/locality, vii. District, viii. State.
3. Fill ‘person’ status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. The following details with respect to the respective Row No. shall be provided as annexures,

namely:

Annexure	With respect to	Particulars
A-1	Part D [Row No.3(b)]	Copy of profit and loss account/income and expenditure statement and the balance sheet to this report. If separate accounts are maintained for business of growing and manufacturing tea or coffee or rubber, as the case may be, the profit and loss account/income and expenditure statement and balance sheet may be attached separately for such business

5. This report has to be given by an accountant as referred to in section 515(3)(b) of the Act.
6. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 184

Form of nomination/modifying nominations for Provident/Gratuity Fund

PART – A: Basic Details				
1.	Details of the employee			
	(i)	Name		(refer note 1)
	(ii)	Address		(refer note 2)
	(iii)	PAN		
	(iv)	Aadhar		
	(v)	Gender		
	(vi)	Date of Birth		
	(vii)	Religion		
2.	Marital Status *(choose one)*			1. Unmarried 2. Married 3. Widow/Widower
3.	Do you have a Family (*as per rule 293 and 319*)?			1. Yes 2. No
PART – B: Details of the Fund				
4.	Type of fund *(choose one)*			1. Provident Fund 2. Gratuity
5.	Name of the Fund			
6.	Account number of the employee			
PART –C: Details of Nominees				
7.	Type of Nomination *(choose one)*			1. Fresh Nomination 2. Modification of existing Nomination
8.	Nominee Details			
	A.	(i)	Name	(refer note 1)
		(ii)	PAN	
		(iii)	Aadhar number	
		(iv)	Address	(refer note 2)
		(v)	Age	
		(vi)	Nominee's relationship with employee	
		(vii)	Amount or share of accumulations in the provident fund/ amount or share of gratuity to be paid to each nominee	
		(viii)	Name of guardian if nominee is a minor	(refer note 1)
		(ix)	PAN of guardian if nominee is a minor	
		(x)	Relationship of guardian with employee if nominee is a minor	
	B.	*(Repeat, if required)*		

Certification by Employee

1. I hereby nominate the person(s) mentioned in (Row 8) to receive the amount of gratuity* or the amount that

may stand to my credit in the provident fund* in the event of my death before that amount becomes payable or, having become payable, has not been paid, and direct that the said amount shall be distributed among the said person(s) in the manner shown under their names.

**2. This nomination is in nature of "Modification of existing Nomination" (Refer* Row.*7), and I hereby cancel the nomination made by me previously as regards the disposal of the amount of gratuity* or the amount that may stand to my credit in the provident fund* in the event of my death.*

**3. I do not have a family (Refer to* Row *3) and should I acquire a family hereafter, the above nomination (as per* Row *8) should be deemed as cancelled.*

Two witnesses to signature.

Signature of employee

1. Name:
2. Name:

Date:

Place:

Certification by Trustee/Authorized Person

Certified that the above declaration has been signed by _____ before me after, reading the entries* / the entries have been read over to them by me*.

Dated_____

Signature of the trustee or any person authorized by the trustees in this behalf

*Strike off which is not applicable

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   - i. Country/Region,
   - ii. Flat/Door/Building,
   - iii. Road/Street/ Block/Sector,
   - iv. PIN/ZIP Code,
   - v. Post Office,
   - vi. Area/locality,
   - vii. District,
   - viii. State

3. Amounts to be filled in ₹ unless otherwise provided.

FORM NO. 185

Form for maintaining accounts of subscribers to a recognised provident fund

Name_____

Account closed Date
Date of joining fund
Paid to employee
Lapsed to employer or to fund
Recovery by employer

	Year and month	PART-A											Remarks
		Salary	Amount transferred from any other recognised provident fund	Contributions by employee	Regular contributions by employer	Employer's contribution of a contingent nature	Total of cols. 3, 4, 5 and 6	Total interest on col. 7	Non-taxable contribution as per rule 277	Taxable contribution as per rule 277	Interest on non-taxable contribution as per rule 277 *(interest on 9)*	Interest on taxable contribution as per rule 277 *(interest on 10)*	
	1	2	3	4	5	6	7	8	9	10	11	12	
(a)	*Balance brought forward*												
(b)	*April*												
(c)	*May*												
(d)	*June*												
(e)	*July*												
(f)	*August*												
(g)	*September*												
(h)	*October*												
(i)	*November*												
(j)	*December*												
(k)	*January*												
(l)	*February*												
(m)	*March*												
(n)	*Total*												
(o)	*Adjustment on account of temporary withdrawals account*												
(p)	*Any other adjustment*												
(q)	*Total (After adjustment)*												

PART-B											
NAME	**Summary of the account – [as given in Row (q) of Part-A of each employee]**										
	Salary	**Amount transferred from any other recognised provident fund**	**Contributions by employee**	**Regular contributions by employer**	**Employer's contribution of a contingent nature**	**Total of cols. 3, 4, 5 and 6**	**Non-taxable contribution as per rule 277**	**Taxable contribution as per rule 277**	**Interest on non-taxable contribution as per rule 277**	**Interest on taxable contribution as per rule 277**	**Remarks**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
Employee 1											
Employee 2											
Employee 3											
Employee 4											
Employee 5											
Employee 6											
Employee 7											
REPEAT as required											

FORM NO. 186

Application for recognition of provident fund under Part A of the Eleventh Schedule of the Act.

PART-A				
1.	**Details of the employer**			
	(i)	**Name**		*(refer Note 1)*
	(ii)	**Address**		*(refer Note 2)*
	(iii)	**PAN**		
	(iv)	**Business/Profession**		
	(v)	**Principal Place of Business**		*(refer Note 2)*
	(vi)	**Total number of employees**		
	(vii)	**Number of employees employed in India**		
PART-B				
2.	**Details of the establishment**			
	(i)	**Name**		
	(ii)	**Whether covered under Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (EPF & MP Act)**		(i) Yes (ii) No *(select one)*
	(iii)	**If response to Sl.No. 2(ii) is Yes, whether covered under section:**		(i) 1(3) of EPF & MP Act (ii) 1(4) of EPF & MP Act *(select one)*
	(iv)	**Whether exempt under section 17 of the EPF & MP Act** *(select one)*		(i) Yes (ii) No
	(v)	**If response to Sl.No. 2(iv) is Yes, please indicate relevant:**		
		(a)	**Order number**	*(refer Note 3)*
		(b)	**Date of Order**	*dd/mm/yyyy*
	(vi)	**If response to Sl.No. 2(iv) is No, please indicate relevant:**		
		(a)	**Date of application with EPFO:**	*dd/mm/yyyy*
		(b)	**Status of the application:**	(i) Rejected (ii) Pending *(select one)*
PART-C				
3.	**Details of the Fund**			
	(i)	**Name**		*(refer Note 1)*
	(ii)	**PAN**		
	(iii)	**Date of creation**		
4.	**Number of employees subscribing to the fund**			
	(i)	**In India**		
	(ii)	**Outside India**		
5.	**Place where the accounts of the funds are/will be maintained**			*(refer Note 2)*
6.	**The number of trustees of the fund**			

7.	**Details of the Trustees**		**Sl.No**	**Name of the Trustee**	**PAN**	**Address of the Trustee**
				(refer Note 1)		*(refer Note 2)*
				(refer Note 1)		*(refer Note 2)*
8.	**Whether it is an irrevocable trust**		(i) Yes (ii) No *(select one)*			
9.	**If response to Sl.No. 8 is No, the reasons thereof**					
10.	**Details of contribution as a percentage of employee's salary by**					
	(i)	**Employee**				
	(ii)	**Employer**				
	(iii)	**Employer (proposed)**				
11.	**Whether the fund was recognized under the Income-tax Act, 1961 before 31-3-2006**		(iii) Yes (iv) No *(select one)*			
12.	**If response to Sl.No. 11 is Yes, please indicate the date of approval:**		*dd/mm/yyyy*			
13.	**If the fund is already in existence, details relevant to the financial year ending prior to the date of application:**					
	(i)	**Total corpus of the fund**				
	(ii)	**Investment pattern being followed** *[give breakup in accordance with the investment pattern prescribed in rule 292]*				
PART-D						
14.	**Whether the establishment has an approved superannuation fund:** *(select one)*		(i) Yes (ii) No			
15.	**If response to Sl.No. 14 is Yes, please indicate relevant:**					
	(i)	**Order number**	*(refer Note 3)*			
	(ii)	**Date**	*dd/mm/yyyy*			
	(iii)	**Authority which has granted approval**				
16.	**Whether the establishment has an approved gratuity fund:** *(select one)*		(i) Yes (ii) No			
17.	**If response to Sl.No. 16 is yes, please indicate relevant:**					
	(i)	**Order number**	*(refer Note 3)*			
	(ii)	**Date**	*dd/mm/yyyy*			
	(iii)	**Authority which has granted approval**				
18.	**Other details to be provided as separate enclosure:**		*(Attach as per Note 4)*			

VERIFICATION

I/We_____, the trustees of the above-named fund, solemnly declare that the information given in the application is true and correct to the best of my/our information and belief and that the documents sent herewith are true copies of the originals.

Signature

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations with the appropriate title (Mr/Ms/Mrs). In any other case also, the name shall be provided in full.
2. The address shall contain
    i. Country/Region,
    ii. Flat/Door/Building,
    iii. Road/Street/ Block/Sector,
    iv. PIN/ZIP Code,
    v. Post Office,
    vi. Area/locality,
    vii. District,
    viii. State
3. The relevant order number shall be the reference number of the order granting exemption or approval, as the case may be.
4. With respect to (Sl. No. 18), following details shall be provided as annexures, namely:-

Annexure	Particulars
A-1	A copy of the trust deed (refer sub-rule (1) of rule 296
A-2	A copy of the rules of the fund (refer sub-rule (1) of rule 296
A-3	Documentary Proof if the establishment is exempt under section 17 of the EPF & MP Act (refer Sl.No.2(iv) and (v))
A-4	Proof of receipt from Employees Provident Fund Organization if the establishment is NOT exempt under section 17 of the EPF & MP Act (refer Sl.No. 2(vi))
A-5	Copy of letter of Approval if the fund was recognized under the Income-tax Act, 1961 before 31-3-2006 (refer Sl.No. 12)
A-6	A copy of the balance-sheet of the fund, relevant to the financial year ending prior to the date of application, if the fund is already in existence. (refer Sl.No.13)

4. Where there is more than one trustee, the trustee authorized to apply shall sign the form.
5. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 187

Appeal against refusal to recognize or withdrawal of recognition from a provident fund/refusal to approve or withdrawal of approval from a superannuation fund or from a gratuity fund

To
The Chairman
Central Board of Direct Taxes, New Delhi

PART-A			
1.	**Details of the Appellant (Employer)**		
	(i)	**Name**	*(refer Note 1)*
	(ii)	**Address**	*(refer Note 2)*
	(iii)	**PAN**	
	(iv)	**Business/profession**	
PART-B			
2.	**Nature of Fund (refer to Schedule XI to the Income-tax Act 2025)** *(select one)*		(i) Provident fund (ii) Superannuation fund (iii) Gratuity fund
3.	**Details of the order refusing/withdrawing - recognition / approval**		
	(i)	**Details of the Competent Authority**	(i) CIT (ii) Pr.CIT (iii) CCIT (iv) Pr.CCIT
	(ii)	**Decision of the competent authority** *(select one)*	(i) Refused recognition/approval (ii) Withdrawn recognition/approval
	(iii)	**Date of the order**	*dd/mm/yyyy*
	(iv)	**Copy of the order**	UPLOAD
	(v)	**Order number**	*(refer Note 3)*
4.	**Details of the application for recognition/approval**		
	(i)	**Date of the application**	*dd/mm/yyyy*
	(ii)	**Copy of the application**	UPLOAD
5.	**Grounds of appeal**		(i) (ii) (iii)
6.	**Appeal to** *(select one)*		(i) accord recognition/approval (ii) continue the recognition/approval

For the reasons set out above, it is submitted that the fund should be/continued to be recognized /approved and that the Central Board of Direct Taxes may direct the competent authority to accord recognition/ continue the recognition / accord approval/ continue the approval.

Date _____

Signature

Address of the appellant

FORM OF VERIFICATION

We/I, the petitioner(s) named in the above petition do declare that what is stated in the above application is

true to the best of our/my information and belief, and that the documents enclosed herewith are the true copies of the original.

Date _____.

Signature

Address of the appellant

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   - i. Country/Region,
   - ii. Flat/Door/Building,
   - iii. Road/Street/ Block/Sector,
   - iv. PIN/ZIP Code,
   - v. Post Office,
   - vi. Area/locality,
   - vii. District,
   - viii. State
3. The relevant order number shall be the reference number of the order rejecting or withdrawing recognition or approval, as the case may be.
4. The appeal should be accompanied by a fee of Rs 1,000 to be paid through a challan. Cheques, drafts and other negotiable instruments are not acceptable modes of payment.
5. Where there is more than one petitioner, the person authorized to apply shall sign the form.
6. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 188

Application for Approval of Superannuation Fund/ Gratuity Fund

To,

The Assessing officer.

<table>
<tr><td colspan="6">PART-A</td></tr>
<tr><td rowspan="6">1.</td><td colspan="5">Details of the Employer:</td></tr>
<tr><td>(i)</td><td>Name</td><td colspan="3">(refer Note 1)</td></tr>
<tr><td>(ii)</td><td>Address</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td>(iii)</td><td>PAN</td><td colspan="3"></td></tr>
<tr><td>(iv)</td><td>Business/Profession</td><td colspan="3"></td></tr>
<tr><td>(v)</td><td>Principal Place of Business</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td colspan="6">PART-B</td></tr>
<tr><td rowspan="5">2.</td><td colspan="5">Details of the Fund</td></tr>
<tr><td>(i)</td><td>Name</td><td colspan="3">(refer Note 1)</td></tr>
<tr><td>(ii)</td><td>PAN</td><td colspan="3"></td></tr>
<tr><td>(iii)</td><td>Date of creation</td><td colspan="3">dd-mm-yyyy</td></tr>
<tr><td>(iv)</td><td>Type of Fund
(select one)</td><td colspan="3">(i) Superannuation fund or part thereof
(ii) Gratuity Fund</td></tr>
<tr><td rowspan="6">3.</td><td colspan="5">Classes and Number of Employees Entitled to Benefits of the Fund:</td></tr>
<tr><td rowspan="4">(i)</td><td rowspan="4">In India</td><td>Sl.No.</td><td>Class of employee</td><td>Number of Employees</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td rowspan="4">(ii)</td><td rowspan="4">Outside India</td><td>Sl.No.</td><td>Class of employee</td><td>Number of Employees</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td>4.</td><td colspan="2">Place where the accounts of the fund are or will be maintained</td><td colspan="3">(refer Note 2)</td></tr>
<tr><td rowspan="3">5.</td><td colspan="5">If the fund is already in existence, details relevant to the financial year ending prior to the date of application:</td></tr>
<tr><td>(i)</td><td>total corpus of the fund</td><td colspan="3"></td></tr>
<tr><td>(ii)</td><td>investment pattern being followed
[give breakup in accordance with the investment pattern prescribed in rule 303 or rule 318 as applicable]</td><td colspan="3"></td></tr>
<tr><td>6.</td><td colspan="2">Other details to be provided as separate enclosure:</td><td colspan="3">(Attach as per Note 3)</td></tr>
<tr><td colspan="6">I/we, the trustee(s) of the above named fund, apply for approval of the fund or part thereof under Paragraph 4(1) and 4(2) of Part B of Schedule XI
Signature: _____</td></tr>
</table>

FORM OF VERIFICATION

I/we, the trustee(s) of the abovenamed fund, do declare that what is stated in the above application is true to the best of our/my information and belief, and that the documents enclosed herewith are true copies of the original

Date: _____ Signature:

_____

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
    i. Country/Region,
    ii. Flat/Door/Building,
    iii. Road/Street/ Block/Sector,
    iv. PIN/ZIP Code,
    v. Post Office,
    vi. Area/locality,
    vii. District,
    viii. State
3. With respect to (Row 6), following details shall be provided as annexures, namely:-

Annexure	Particulars
A-1	Copy of the instrument establishing the fund
A-2	Copy of the rules of the fund
A-3	Copy of the accounts of the fund relating to such earlier year or years (not more than three years immediately preceding the financial year in which the said application is made) for which the accounts have been made up, if the fund has been in existence before the financial year in which the application for approval is made.
A-4	Copy of the Balance sheet of the fund as on 31st March of the financial year preceding the date of Application, if the fund is already in existence.

4. Where there is more than one trustee, the trustee authorized to apply shall sign the form.
5. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 189

Application for approval of issue of public companies under section Schedule XV: Paragraph 1(z)(i) of the Act						
Part - A						
1.	**Details of the company**					
	(i)	**Name**		*(refer Note 1)*		
	(ii)	**Address**		*(refer Note 2)*		
	(iii)	**PAN**				
	(iv)	**CIN**				
	(v)	**Date of formation/ incorporation**		*dd/mm/yyyy*		
	(vi)	**Place of formation/incorporation**		*(refer Note 2)*		
	(vii)	**Nature of business**				
	(viii)	**Number of years in this business**				
2.	**Tax year**					
Part - B						
3.	**A**	**(i)**	**Name of the Banker**	*(refer Note 1)*		
		(ii)	**Address of the Banker**	*(refer Note 2)*		
	B	*(Repeat, if required)*				
4.	**A**	**(i)**	**Name of the Auditor**	*(refer Note 1)*		
		(ii)	**Address of the Auditor**	*(refer Note 2)*		
		(iii)	**Membership number**			
	B	*(Repeat, if required)*				
Part - C						
5.	**Net worth of the applicant (company)** *(as on the end of the previous financial year)*					
6.	**Proposed Total capital to be raised through the present equity/ debenture issue**					
7.	**Whether the present equity/debenture issue conform to the definition of '*infrastructure facility*' *(refer Note 3)*?**			(i) Yes (ii) No *(select one)*		
8.	**Details of the eligible issue of capital**			***Number***	***Face Value***	***Premium/Discount***
	(i)	**Equity Shares**				
	(ii)	**Preferential Shares**				
	(iii)	**Debentures**				
9.	**Details of approval of SEBI for the eligible issue of capital**					
	(i)	**Date of approval**				
	(ii)	**Order number**		*(refer Note 4)*		
10.	**Details of proposed infrastructure facility/power project**					
	(i)	**Nature**				
	(ii)	**Location**				
	(iii)	**Estimated Project cost**				
11.	**Approximate year-wise investment required**			**F Y**	**Amount of investment**	
12.	**Sources of proposed investment:**					
	(i)	**Eligible issue of the capital**				
	(ii)	**Other sources**		(i) … (ii) … (iii) …		
13.	**Schedule of development of infrastructure facility/power project**					

	(i)	**Planned date of commencement of the project**	*dd/mm/yyyy*
	(ii)	**Planned date of commencement of operation of the project**	*dd/mm/yyyy*
14.	**Other details to be provided as separate enclosure**		*(Attach as per Note. 5)*

I _____certify that the information furnished above is true to the best of my knowledge and belief.

Signatures of the authorised signatory

Note:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   i. Country/Region,
   ii. Flat/Door/Building,
   iii. Road/Street/ Block/Sector,
   iv. PIN/ZIP Code,
   v. Post Office,
   vi. Area/locality,
   vii. District,
   viii. State
3. For the purposes of Si.No 12, infrastructure facility means:
   (i) a road including toll road, a bridge or a rail system;
   (ii) a highway project including housing or other activities being an integral part of the highway project;
   (iii) a water supply project, water treatment system, irrigation project, sanitation and sewerage system or solid waste management system;
   (iv) a port, airport, inland waterway, inland port or navigational channel in the sea;
4. The relevant order number shall be the reference number of the order of SEBI granting the approval.
5. With respect to Sl. No. 14, following details shall be provided as annexures, namely:-

Annexure	Particulars
A-1	Copy of certificate of incorporation under Companies Act, 2013
A-2	Copy of the latest audited financial statement along with last three years audited balance sheet
A-3	Description of significant accounting policies
A-4	Details of management a. Names of directors with their experience, qualifications and profession; b. Names of the key personnel; c. Organisational structure d. Details of Board of directors of associate organisations, companies and their subsidiaries
A-5	Detailed objects of the present equity/debenture issue
A-6	If response to Sl.No 7 is yes, then give details of the same.
A-7	Approval of SEBI with regard to eligible issue of capital (Sl.No.9)
A-8	Clearance of the concerned authorities and agreement executed with the Government or Government bodies (Sl.No.10)
A-9	Copy of the project report, if any

6. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 190

Application for approval of mutual funds investing in the eligible issue of public companies under section Schedule XV: Paragraph 1(z)(ii) of the Act				
Part – A				
1.	**Details of Mutual Fund**			
	(i)	**Name**		*(refer Note 1)*
	(ii)	**Address**		*(refer Note 2)*
	(iii	**PAN**		
2.	**Tax year**			
Part – B				
3.	**Details of the trustees of the fund**			
	A.	**(i)**	**Names**	*(refer Note 1)*
		(ii)	**Address**	*(refer Note 2)*
		(iii)	**Professional experience**	
		(iv)	**Other important details**	
	B.	*(Repeat, if required)*		
4.	**Objects of the fund**			
	(i)		**Main Objects**	
	(ii)		**Ancillary objects**	
5.	**Whether registered with SEBI:**			(i) Yes (ii) No **(***select one)*
	(i)		**If yes, Date of order**	*dd/mm/yyyy*
	(ii)		**Order Number**	*(refer Note 3)*
6.	**Whether notified under Schedule VII (Table: Sl. No. 20 or 21) of the Act:**			(i) Yes (ii) No **(***select one)*
	(i)		**If yes, Date of order**	
	(ii)		**Order Number**	*(refer Note 3)*
7.	**Details of the custodians**			
8.	**Details of the Asset Management Company:**			
9.	**Details of various schemes launched so far.**			
10.	**A**	**(i)**	**Name of the Banker**	*(refer Note 1)*
		(ii)	**Address of the Banker**	*(refer Note 2)*
	B	*(Repeat, if required)*		
11.	**A**	**(i)**	**Name of the Auditor**	*(refer Note 1)*
		(ii)	**Address of the Auditor**	*(refer Note 2)*
		(iii)	**Membership number**	
	B	*(Repeat, if required)*		
Part – C				
12.	**Details of the proposed scheme to be launched for the purpose of Schedule XV: Paragraph 1(z)(ii)**			
	(i)		**Number of units**	
	(ii)		**Face value (NAV)**	
	(iii)		**Total amount to be mobilised**	
	(iv)		**Other important details**	
13.	**Details of the public company in whose public issue subscription is proposed to be made**			
	(i)		**Name of the public company**	*(refer Note 1)*
	(ii)		**Address**	*(refer Note 2)*

	(iii)	**PAN**	
	(iv)	**CIN**	
	(v)	**Details of the issue**	
	(vi)	**Date of approval of the Board for the public issue**	*dd/mm/yyyy*
	(vii)	**Order number**	*(refer Note 3)*
14.	**Other details to be provided as separate enclosure:**		*(Attach as per Note 4)*

Verification

*I,*_____, certify that the information furnished above is true to the best of my knowledge and belief.

(Signatures of the authorised signatory)

Note:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   i. Country/Region,
   ii. Flat/Door/Building,
   iii. Road/Street/ Block/Sector,
   iv. PIN/ZIP Code,
   v. Post Office,
   vi. Area/locality,
   vii. District,
   viii. State
3. The relevant order number shall be the reference number of the registration or notification or approval, as the case may be.
4. With respect to (Sl. No. 16), following details shall be provided as annexures, namely:-

Annexure	Particulars
A-1	A copy of the Mutual Fund Deed as per Sl. No. (4)
A-2	A copy of the SEBI's order as per Sl. No. (5)
A-3	A copy of the notification as per Sl. No. (6)
A-4	A copy of the custodian agreement for the mutual fund as per Sl. No. (7)
A-5	Details of Asset Management company such as names of directors with their experience, qualifications and profession, and whether related to the trustees as per Sl. No. (8)
A-6	A copy of the audited balance sheet of the Asset Management Company for the last 3 years as per Sl. No. (8)
A-7	Plan-wise details of various schemes launched so far and the application of their proceeds as per Sl. No (9)
A-8	A copy of the audited balance sheet for the last three years as per Sl. No. (9)
A-9	A copy of the approval by SEBI as per Sl. No (12)
A-10	A copy of the approval of the public issue by the Board as per Sl. No (13)

5. Some of the information in the form would be pre-filled to the extent possible.