

FORM NO.2

[See rule 12(1)(i) of Income-tax Rules, 1962]

RETURN OF INCOME

Receipt No.....

Date.....

- This income-tax return form is meant for the assesseees (other than companies and those claiming exemption under section 11) whose total income includes "profits and gains of business or profession" for complying with the requirements of section 139/142/148 of the Income-tax Act. If you do not have profits and gains of business or profession, do not use this form.
- All the items are required to be filled in. If any item is not applicable to you, write NA against that. You may write NIL for any amount asked for where appropriate.
- Losses are to be shown with a negative (-) sign as prefix to the amount of loss.
- Do not leave any part of the return blank. Enclose a separate computation sheet if the space provided in any part of the return is inadequate, writing the aggregate amounts at the appropriate place in that part.

PART I

GENERAL INFORMATION

1. ASSESSMENT YEAR <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	2. PAN/GIRNO. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. WARD/CIRCLE/SPECIAL RANGE <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
4. RETURN U/S 139/142/148 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
5. IF REVISED RETURN, RECEEIT NO. & DATE OF FILING THE ORIGINAL No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> DATE <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
6. NAME# (LAST NAME, FIRST NAME AND MIDDLE NAME) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
7. DATE OF BIRTH# <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	8. SEX# (MALE- M, FEMALE- F)

9. RESIDENCE IN INDIA* <input type="text"/>	10. STATUS* <input type="text"/>
11. FATHER'S NAME # (LAST NAME, FIRST NAME AND MIDDLE NAME) <input type="text"/> <input type="text"/>	
12. OFFICE ADDRESS <input type="text"/> <input type="text"/> PIN <input type="text"/> TELEPHONE <input type="text"/>	
13. RESIDENTIAL ADDRESS <input type="text"/> <input type="text"/> PIN <input type="text"/> TELEPHONE <input type="text"/>	

For individuals *only*

* Select the appropriate code number given below:

Residence in India:

- | | |
|--------------------------------------|----|
| Resident | 01 |
| Non-resident | 02 |
| Resident but not ordinarily resident | 03 |

Status:

- | | |
|--|----|
| (a) Individual | 01 |
| (b) Hindu undivided family
(other than that mentioned below) | 02 |
| (c) Hindu undivided family which has at least one member with total income of the previous year exceeding the maximum amount not chargeable to tax | 03 |
| (d) Unregistered firm | 04 |
| (e) Registered firm/firm (other than the one engaged in profession) | 05 |
| (f) Registered firm/firm engaged in profession | 06 |
| (g) Association of persons (AOP) | 07 |
| (h) Association of persons (Trust) | 08 |
| (i) Body of individuals (BOI) | 09 |
| (j) Artificial juridical person | 10 |
| (k) Co-operative society | 11 |
| (l) Local authority | 16 |

PART II
STATEMENT OF INCOME

A. SALARIES

1. Name(s) and address(es) of employer(s)
-
2. Salary (including all allowances) Rs.
3. *Less:* Allowances exempt under section 10
- (a) Rs.
- (b) Rs.
- (c) Rs.
- Total Rs.
4. Balance (2—3) Rs.
5. *Add:* Value of perquisites and/or profits in lieu of salary (see section 17)
- (a) Rs.
- (b) Rs.
- (c) Rs.
- Total Rs.
6. Total (4+5) Rs.
7. *Less:* Deductions claimed under section 16
- (a) Standard deductions [section 16(i)] Rs.
- (b) Entertainment allowance [section 16(ii)] Rs.
- (c) Employment tax [section 16(iii)] Rs.
- Total Rs.
8. Income chargeable under the head “Salaries” (6—7) Rs.

B. INCOME FROM HOUSE PROPERTY

If you have more than one house property, compute the income from each property in a separate sheet (to be attached to the return) and mention the aggregate figure against Item No.7 below. While aggregating, set off the loss, if any, from a property against income from other property(ies) and show the net figure at Item No.7.

1. Address(es) of the property(ies)
-
2. Self-occupied Yes/No
3. Annual lettable value/annual rent received or receivable, whichever is higher Rs.

4. *Less:* Deductions claimed under section 23
- | | | |
|------------------------------------|----------|----------|
| (a) Taxes paid to local authority | Rs. | |
| (b) Deduction for new construction | Rs. | |
| <i>Total(a+b)</i> | | Rs. |
5. (a) Annual value (3—4) Rs.
- (b) Deduction for self-occupation, if any Rs.
- (c) Balance Rs.
6. *Less:* Deductions claimed under section 24
- | | | |
|---|----------|----------|
| (a) Repairs and collection of rent [section 24(1)(i)] | Rs. | |
| (b) Insurance premium [section 24(1)(ii)] | Rs. | |
| (c) Annual charge [section 24(1)(iv)] | Rs. | |
| (d) Ground rent [section 24(1)(v)] | Rs. | |
| (e) Interest on borrowed capital [section 24(1)(vi)] | Rs. | |
| (f) Land revenue [section 24(1)(vii)] | Rs. | |
| (g) Vacancy allowance [section 24(1)(ix)] | Rs. | |
| (h) Unrealisable rent [section 24(1)(x)] | Rs. | |
| Total | | Rs. |
7. Income chargeable under the head “Income from house property” Rs.

C. PROFITS AND GAINS OF BUSINESS OR PROFESSION

In case you have more than one business or profession, attach separate sheet to the return giving computation for each such business or profession. Show the aggregate figures for the items 3 to 20. If you have a business mentioned in section 44AD or section 44AE or section 44AF and opt to show income in accordance with the rates prescribed therein, you need not fill in Items 1 and 2 and show the net income against Item No. 3.

Income from sources other than speculation business:

1. Net profit/loss as per Profit and Loss Account Rs.

2. *Adjustments:* Indicate additions and deductions of amounts which have not been adjusted in the Profit and Loss Account in accordance with sections 28 to 44C.

	<i>Add</i>	<i>Deduct</i>
.....	Rs.	Rs.
.....	Rs.	Rs.
.....	Rs.	Rs.
.....	Rs.	Rs.
.....	Rs.	Rs.
.....	Rs.	Rs.
.....	Rs.	Rs.
.....	Rs.	Rs.
Total of adjustments		Rs.

3. Balance after adjustments (1 ± 2) Rs.
4. Share in profit/loss of firm(s) (upto assessment year 1992-93) Rs.
5. Interest and remuneration from the firm (assessment year 1993-94 onwards) Rs.
6. Share in profit or loss of URF/AOP/BOI Rs.
7. Chargeable income from business/profession (other than speculation business)(3+4/5+6) Rs.

Speculation business:

8. Net profit/loss from speculation business (after adjustments in accordance with sections 28 to 44C, if necessary) Rs.
9. Brought forward speculation loss adjusted with income at item 8 Rs.
10. Balance speculation profit (8 - 9) Rs.
11. Total of amounts at items 7 and 10 (if the amount at item 10 is negative, show the amount at item 16(i) and write only the amount at item 7 here) Rs.
12. Other brought forward loss from business/profession, if any, set off with the income at item 11 Rs.
13. Balance income (11 - 12) Rs.
14. Brought forward allowances adjusted under section..... Rs.
15. Income chargeable under the head "Profits and gains of business or profession" (including positive income from speculation, if any) (13 — 14) Rs.
16. Current year's losses remaining unadjusted, if any
- (i) Speculation loss (the amount at item 10, if negative) Rs.
- (ii) Other loss from business/profession (the amount at item 13, if negative) Rs.

Income from business referred to in sections 44AD, 44AE and 44AF:

17. In case you were engaged in the business of civil construction or supply of labour for civil construction during the previous year, please give the following information for the purposes of section 44AD:
- (i) Gross receipts Rs.
- (ii) Net profit of such business shown included in item 3 Rs.
- (iii) Net profit as a percentage of gross receipts %
18. In case you owned not more than 10 goods carriages and were engaged in the business of plying, hiring or leasing of such carriages, please give the following information for the purposes of section 44AE:
- | <i>No. of months during which owned</i> | <i>Profit shown</i> |
|---|---------------------|
| No. of heavy goods vehicles | |
| No. of other goods carriages | |
19. In case you were engaged in the business of retail trade in any goods or merchandise, the total turnover on account of which did not exceed forty lakh rupees, please furnish the following information for the purposes of section 44AF:
- (i) Total turnover on account of such business: Rs.
- (ii) Profits of such business included in item 3: Rs.
- (iii) Item (ii) as a percentage of item (i) above:%

20. Whether the income shown at item numbers 17, 18 and 19 is less than the amounts specified under section 44AD or 44AE or 44AF respectively ?

(a) Income at item No. 17 (section 44AD): *Yes/No

(b) Income at item No. 18 (section 44AE) *Yes/No

(c) Income at item No. 19 (section 44AF): *Yes/No

*Delete whichever is not applicable.

D. CAPITAL GAINS

If space is not sufficient attach separate sheet and fill the aggregate amounts at lines 11 and 23 to 27.

<i>Short-term assets:</i>	1	2	3
1. Particulars of assets transferred	.....	.....	.....
2. Date of acquisition	.....	.....	.....
3. Date of transfer	.....	.....	.....
4. Mode of transfer [see section 2(47)]	.....	.....	.....
5. Full value of consideration	Rs.....	Rs.....	Rs.....
6. Deductions [see section 48]			
(i) Expenditure incurred in transfer	Rs.....	Rs.....	Rs.....
(ii) Cost of acquisition	Rs.....	Rs.....	Rs.....
(iii) Cost of improvement	Rs.....	Rs.....	Rs.....
Total	Rs.....	Rs.....	Rs.....
7. Capital gain (5 – 6)	Rs.....	Rs.....	Rs.....
8. <i>Less:</i> Exemption under section 54B/54D/54G	Rs.....	Rs.....	Rs.....
9. Balance	Rs.....	Rs.....	Rs.....
10. <i>Add:</i> Amount deemed to be capital gain under section 54B/54D/54G			Rs.....
11. Total short-term capital gain (9 + 10)			Rs.....
<i>Long-term assets:</i>	1	2	3
12. Particulars of assets transferred	.....	.....	.....
13. Date of acquisition	.....	.....	.....
14. Date of transfer	.....	.....	.....
15. Mode of transfer [see section 2(47)]	.....	.....	.....
16. Full value of consideration	Rs.....	Rs.....	Rs.....
17. Deductions [see section 48] (upto assessment year 1992-93)			
(i) Expenditure incurred in transfer	Rs.....	Rs.....	Rs.....
(ii) Cost of acquisition	Rs.....	Rs.....	Rs.....
(iii) Cost of improvement	Rs.....	Rs.....	Rs.....

(iv) Deduction under section 48(1)(b)	Rs.....	Rs.....	Rs.....	
Total	Rs.....	Rs.....	Rs.....	
18. Deductions [<i>see</i> section 48] (from assessment year 1993-94)				
(i) Expenditure incurred in transfer	Rs.....	Rs.....	Rs.....	
(ii) Indexed cost of acquisition	Rs.....	Rs.....	Rs.....	
(iii) Indexed cost of improvement	Rs.....	Rs.....	Rs.....	
Total	Rs.....	Rs.....	Rs.....	
19. Capital gain (16 — 17/18)	Rs.....	Rs.....	Rs.....	
20. Less : Exemption under sections 53/54/54B/54D/54E/54EA/54EB/54F/54G (attach proof of deposit, if any)	Rs.....	Rs.....	Rs.....	
21. <i>Balance</i> (19 – 20)	Rs.....	Rs.....	Rs.....	
22. Add: Amount deemed to be capital gain under sections 54B/54D/54E/54EA/54EB/54F/54G			Rs.....	
23. Total long-term capital gains (21 + 22)	Rs.....	Rs.....	Rs.....	
24. Brought forward loss, if any, adjusted (with short-term and long-term capital gains)			Rs.....	
25. Income chargeable under the head “Capital gains” (after first setting off brought forward loss and, thereafter, setting off current year’s loss on transfer of any asset, if any, with the remaining income)				
(i) Short-term capital gains			Rs.....	
(ii) Long-term capital gains			Rs.....	
26. Current year’s capital loss remaining unadjusted, if any				
(i) Short-term			Rs.....	
(ii) Long-term			Rs.....	
27. Information about arisal of capital gains :				
	Up to 15/9	16/9 to 15/12	16/12 to 15/3	16/3 to 31/3
Short term capital gain	Rs.....	Rs.....	Rs.....	Rs.....
Long term capital gain	Rs.....	Rs.....	Rs.....	Rs.....

D. INCOME FROM OTHER SOURCES

- I.** (a) Income other than from race horses :
- (i) Dividends Rs.....
- (ii) Interest Rs.....

(iii)	Winnings from lotteries, crossword puzzles, races, etc.	Rs.....	
(iv)	Rental income from machinery, plants, buildings, etc.	Rs.....	
(v)	Others	Rs.....	
	Total		Rs.....
(b)	<i>Less:</i> Deductions under section 57 :		
(i)	Depreciation	Rs.....	
(ii)	Other deduction	Rs.....	
	Total		Rs.....
(c)	Net income [(a)—(b)]		Rs.....
2.	(a) Income from race horses	Rs.....	
	(b) <i>Less</i> : Deductions under section 57	Rs.....	
	(c) Net income from race horses		Rs.....
3.	Brought forward loss from race horses adjusted with 2(c)		Rs.....
4.	Balance income from race horses [2(c)-3]		Rs.....
5.	Current year's loss from sources other than race horses, if any, adjusted with 4		Rs.....
6.	Income chargeable under the head "Income from other sources" (Profits from all sources under the head including from race horses)		Rs.....
7.	Current year's loss remaining unadjusted, if any :		
	(i) Loss from race horses		Rs.....
	(ii) Loss from sources other than race horses		Rs.....

**F. STATEMENT OF SET-OFF OF CURRENT YEAR'S LOSS AND BROUGHT
FORWARD HOUSE PROPERTY LOSS -U/S 71/71A**

Fill in this sub-part only if you have loss from any of the following sources for set-off against income from any other sources. Else, write N.A.

Amount of loss arising from house property (<i>see</i> item B7)	Rs.....
Amount of loss from business (excluding speculation loss) [<i>see</i> item C16(ii)]	Rs.....
Amount of loss from other sources (excluding loss from race horses) [<i>see</i> item E7(ii)]	Rs.....
Amount of loss, from house property brought <i>forward</i> from assessment years 1993-94 and 1994-95	Rs.....

<i>Head/source of income</i>	<i>Income of previous year</i>	<i>House property loss of the previous year set off*</i>	<i>Business loss (other than speculation loss) of the previous year set off*</i>	<i>Other sources loss (other than loss from race horses) of the previous year set off*</i>	<i>Brought forward house property loss set off #</i>	<i>Current year's income remaining after set off</i>
	<i>(i)</i>	<i>(ii)</i>	<i>(iii)</i>	<i>(iv)</i>	<i>(v)</i>	<i>(vi)</i>
Salary	1					
House property	2					
Business (including profits from speculation profit)	3					
Short-term capital gain	4					
Long-term capital gain	5					
Other sources (including profit from race horses)	6					

*Under columns *(ii)*, *(iii)*, *(iv)* and *(v)*, write the appropriate amount of loss against that head/ source of income with which it is set off.

#Loss from house property for the current year, if any, is to be set off before house property loss brought forward from assessment years 1993-94 and 1994-95 is set off. Such brought *forward* loss can be set off against income of assessment years 1995- 96 and 1996-97 only and not thereafter.

G. UNABSORBED LOSSES AND ALLOWANCES BROUGHT FORWARD FROM PRECEDING ASSESSMENT YEARS

	<i>8th</i>	<i>7th</i>	<i>6th</i>	<i>5th</i>	<i>4th</i>	<i>3rd</i>	<i>2nd</i>	<i>1st</i>	<i>Total amount brought forward</i>	<i>Amount set off against current year's income</i>
Assessment year										
Date on which return filed										
House property loss										
Speculation business loss										
Other business loss										
Business depreciation										
Investment allowance										
Capital loss										
Any other loss/allowance										

*Including allowance prior to 8th year.

H. STATEMENT OF LOSSES AND ALLOWANCES TO BE CARRIED FORWARD

<i>Head/source of income</i>	<i>Brought forward loss from preceding year carried forward</i>	<i>Current year's loss carried forward</i>	<i>Brought forward allowance from preceding year carried forward</i>	<i>Current year's allowance carried forward</i>
House property**				
Business (other than speculation business)			u/s..... Rs.....	u/s..... Rs.....
Speculation business			u/s..... Rs.....	u/s..... Rs.....
Capital gain				
Race horses			u/s..... Rs.....	u/s..... Rs.....

**Loss relating to assessment years 1993-94 and 1994-95 is only to be carried forward. If the loss is not fully set off against income of assessment year 1995-96, it can be carried *forward* for one more year to assessment year 1996-97.

I. STATEMENT OF TOTAL INCOME

1. Salaries [item A8 or, as the case may be, F1(vi)] Rs.....
2. Income from house property [item B7 or, as the case may be, F2(vi)] Rs.....
3. Profits and gains of business or profession [Item C15 or, as the case may be, F3(vi)] Rs.....
4. Capital gains: Short term [Item D25(i) or, as the case may be, F4(vi)] Rs.....
 Long term [Item D25(ii) or, as the case may be, F5(vi)] Rs.....
5. Income from other sources [item E6 or, as the case may be, F6(vi)] Rs.....
6. Gross Total Income (Total of 1 to 5) Rs.....

7. *Less:* Deductions under Chapter VI-A

Section	Code	Amount(Rs.)	Section	Code	Amount(Rs.)
80CCC	235		80-I*	251	
80D	236		80-IA*	292	
80DD	237		80J	254	
80DDA	238		80JJ	253	
80DDB*	240				
80E	239		80L	260	
80G	242		80-O	296	
80GG	243		80P	287	
80GGA	248		80Q	297	
80HH*	244		80QQA	276	
80HHA*	245		80R	277	
80HHB*	246		80RR	278	
80HHC*	247		80RRA	281	
80HHD*	255		80U	293	
80HHE*	291		80V	294	

Total Rs.....

* Attach report/certificate as prescribed under the section.

8. Total income (6 --7) Rs.....
9. Total income (as rounded off to the nearest multiple of ten rupees) Rs.....
10. Total income (in words)

Crores	Lacs	Thousands	Hundreds	Tens
--------	------	-----------	----------	------
11. Income included in total income for rate purposes under Chapter VII Rs.....
12. Net agricultural income for rate purposes Rs.....

13. Income included in items 1 to 5 being income arising to spouse/minor child/son's wife/son's minor child or any other person or association of persons under Chapter V Rs.....
14. Name and relationship with such person

PART III
STATEMENT OF TAXES

1. Tax on income subject to special rates of tax
- | Under section | Amount of income (Rs.) | Tax rate | Amount of tax |
|---|------------------------|----------|---------------|
| 2. Aggregate of incomes subject to special rate of tax | | | Rs..... |
| 3. Aggregate of tax on such income | | | Rs..... |
| 4. Income subject to normal rates (Total income reduced by amount at 2) | | | Rs..... |
| 5. Tax on such income at normal rates | | | Rs..... |
| 6. Tax on total income (3+5) | | | Rs..... |
7. *Less:*

(a) Rebate under section 88:

	<i>Nature of investment</i>	<i>Qualifying amount (Rs.)</i>	<i>Nature of investment</i>	<i>Qualifying amount (Rs.)</i>
(i)				

- | | |
|--|---------|
| (ii) Total amount eligible for rebate | Rs..... |
| (iii) Rebate claimed | Rs..... |
| (b) Rebate claimed under section 88B | Rs..... |
| (c) Total rebate claimed under sections 88 and 88B [(a) + (b)] | Rs..... |
| 8. Tax payable [6 - 7 (c) + surcharge, if any] | Rs..... |
| 9. Relief under section 89/90/91 | Rs..... |
| 10. Balance amount payable (8 - 9) | Rs..... |
| 11. Tax deducted/collected at source [attach certificate(s)]: | |
| (a) Under section..... | Rs..... |
| (b) Under section..... | Rs..... |

(c) Under section..... Rs.....
 (d) Under section..... Rs.....
 Total Rs.....

12. Advance tax paid (attach challans)

	<i>Amount (Rs.)</i>	<i>Date</i>	<i>Name of bank</i>	<i>Branch</i>
Up to 15/9				
16/9 to 15/12				
16/12 to 15/3				
16/3to31/3				
Total				

13. (a) Add:Interest for-

(i) Late filing of return (section 234A) Rs.....
 (ii) Default of payment of advance tax (section 234B) Rs.....
 (iii) Deferment of advance tax (section 234C) Rs.....

(b) Total interest payable [(i)+(ii)+(iii)] Rs.....

14. Total tax and interest payable (10 -- 11--12+13) Rs.....

15. Self-assessment tax paid (attach challan):

Date of payment..... Rs.....

16. Other prepaid taxes, if any (please specify and attach proof) Rs.....

17. Net tax/interest payable Rs.....

18. Refund due Rs.....

19. In case of refund due, please give the following particulars regarding your bank account on which the refund cheque will be issued :

Name of the bank *Address of the branch* *Account number*

PART IV

INFORMATION RELEVANT TO BUSINESS OR PROFESSION

- Name in which business/profession is carried on
- Name(s) and address(es) of branch(es)

3. Nature of business or profession
4. Method of accounting (Mercantile/Cash/Mixed)
5. Method of stock valuation
6. In case of a firm/AOP/BOI, please furnish the following information:

<i>Names of the partner/ member</i>	<i>Profit sharing ratio</i>	<i>Interest paid to partner/ member</i> (Rs.)	<i>salary/ remuneration paid to partner/ member</i> (Rs.)	<i>Commission/ bonus paid to partner/ member</i> (Rs.)

7. *Deduction claimed under Chapter IV:*

Section	Code	Amount(Rs.)	Section	Code	Amount(Rs.)
32(1)	430		35AC	439	
32(2)	432		35CCA	440	
32A	433		35CCB	441	
32AB	434		36(1)(vii)	445	
35(1)	435		37(2)	447	
35(2AA)	436		37(3)	448	
35ABB	449				

8. In case your accounts are required to be audited under section 44AB, have you furnished the audit report before furnishing this return?
9. If yes, date of furnishing the audit report
(If the audit report has been furnished before filing this return, attach a copy with this return and proof of furnishing the original. If the audit report has not been furnished earlier attach a copy of the report with this return).

Note: This return will be considered defective if you do not attach the documents referred to in clauses (bb), (d), (e) and (f) of the Explanation to section 139(9)

PART V
INCOME CLAIMED EXEMPT

<i>Nature of income</i>	<i>Amount (Rs.)</i>	<i>Exempt under section</i>

PART VI
LIST OF DOCUMENTS/STATEMENTS ATTACHED

<i>Sl. No.</i>	<i>Nature of document/statement</i>	<i>Sl.No.</i>	<i>Nature of document/statement</i>

Verification

I,(name in full and block letters) *son/daughter of (name of father) solemnly declare that to the best of my knowledge and belief the information given in this return and the annexures and statements accompanying it is correct and complete and that the amount of total income and other particulars shown therein are truly stated and relate to the previous year relevant to the assessment year

**I further solemnly declare that during the said previous year—

- (a) no other income accrued or arose to or was received by me from any asset held in my name or in the name of any other person:
- (b) there is no other income, including income of any other person, in respect of which I am chargeable to tax under the *Income-tax Act, 1961*.

***I further solemnly declare that during the said previous year—

- (a) no other income accrued or arose to or was received by *the person for and on whose behalf this return is furnished/the person in respect of whose total income I am assessable from any asset held in *the name of the person for and on whose behalf this return is furnished/the name of the person in respect of whose total income I am assessable, or in the name of any other person;
- (b) there is no other income including income of any other person in respect of which the said person is chargeable to tax under the *Income-tax Act, 1961*.

***I further declare that I am making this return in my capacity as #..... and I am competent to make this return and verify it.

Place
Date## (Name and signature)

* Strike out whichever is not applicable.

** Strike out this declaration if you are not making this return on your own behalf.

***Strike out this declaration if you are making this return on your own behalf.

Write authorised person/guardian/karta of HUF/member of HUF/Managing Director/Director/ Principal Officer/Managing Partner/Partner/Chief Executive Officer as per section 140. Attach power of attorney if you are making this return as an authorised representative.

Before signing the declaration, the signatory should satisfy himself that this return and the accompanying annexures and statements are correct and complete in all respects. Any person making a false statement in the return or the accompanying annexures or statements shall be liable to be prosecuted under section 277 of the *Income-tax Act, 1961* and on conviction be punishable under that section with rigorous *imprisonment* and with fine.