

FORM NO. 3A

INCOME-TAX ACT, 1961	<p>RETURN OF INCOME</p> <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 80%;"> <p><i>[For assessees including companies claiming exemption under section 11. All Parts and Annexures must be filled in. If any Part or Annexure does not apply, please mention "Not applicable "]</i></p> </div>	<p align="center"><i>For use in Income-tax Office</i></p> <p><i>Ward/Circle</i></p> <p><i>Receipt No.....</i></p> <p><i>Date of receipt.....</i></p>
[See RULE 12(1)(C)]		
NAME IN BLOCK LETTERS	PERMANENT ACCOUNT NO. <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	WARD/CIRCLE
OFFICE ADDRESS IN BLOCK LETTERS	ASSESSMENT YEAR <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> - <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	TELEPHONE NO.
RESIDENTIAL ADDRESS IN BLOCK LETTERS	PREVIOUS YEAR(S) ENDING ON <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> - <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> - <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	IF APPLICABLE TELEPHONE NO.
STATUS [use Code, see: Note 1]	<input style="width: 100%; height: 20px;" type="text"/>	STATUS [use Code, see: Note 1]
State whether— (i) resident/non-resident/not ordinarily resident [use the following codes : Resident - 01, Non-resident - 02, Not ordinarily resident-03]	<input style="width: 100%; height: 20px;" type="text"/>	State whether— (i) resident/non-resident/not ordinarily resident [use the following codes : Resident - 01, Non-resident - 02, Not ordinarily resident-03]
(ii) this is a revised return(s) if so, please state the receipt number and the date of furnishing the previous returns	Yes/No Receipt No. <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> - <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> - <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	(ii) this is a revised return(s) if so, please state the receipt number and the date of furnishing the previous returns

(iii) this is a return furnished in response to a notice under section 148	Yes/No
(iv) this return includes a share in profits of a firm	Yes/No
(v) this is a return furnished in support of a claim of refund under section 237	Yes/No
(vi) this return has been furnished within the statutory time limit	Yes/No
(vii) have you been assessed to tax in any earlier assessment year	Yes/No
(viii) in case of a firm, date of furnishing Form No.11/11A/12 [strike out whichever is not applicable]	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(ix) trust or institution is registered under section 12A (Give details)	Yes/No
(x) the accounts of the trust or institution has been audited as required under section 12A (If yes, attach audit report in Form 10B)	Yes/No

PART I
**STATEMENT OF TOTAL INCOME AND NET
AGRICULTURAL INCOME**

HEAD OF INCOME	CODE	INCOME/ LOSS[If, nil, write "Nil"] Rupees
1. INCOME FROM HOUSE PROPERTY [See Note 6]	130	
2. PROFITS AND GAINS OF BUSINESS OR PROFESSION [See Notes 7 and 8]		

	HEAD OF INCOME	CODE	INCOME/ LOSS[If, nil, write "Nil"] Rupees
[Income/loss from speculation business to be compiled sepa- rately against (a), (b), (c) and (d)] [Loss may be indicated by a minus sign]	(a) Share in profits of a registered firm [Annexure A]	141	
	(b) Share in profits of an unregistered firm/AOP/BOI [Annexure A]	142	
	(c) Any sum received in respect of a discontinued business or profession [section 176]	144	
	(d) Business or profession exclusive of items (a), (b) and (c)	143	
	(e) Amount deemed to be income under section 80HHD(5)	145	
3. CAPITAL GAINS (a) Relating to short-term capital assets [Annexure C]	(b) Relating to long-term capital asset:		
	(i) Lands, buildings or lights there- in	152	
	(ii) Gold, bullion or jewellery	154	
	(iii) Other assets [give details]	153	
	4. INCOME FROM OTHER SOURCES (a) Winnings from any lottery, or horse race, etc. [see section 115B] [See Notes 10 to 12]	164	
(b) Dividends	161		
(c) Interest on securities (if not included in item 2 above) (see Note 11)	120		
(d) Other interest	162		
(e) Voluntary contributions	163		
(f) Other items	169		
Total [sum of sub-items (a) to (e)]	160		
5. Aggregate of items 1 to 4		100	

HEAD OF INCOME		CODE	INCOME/ LOSS[If, nil, write "Nil"] Rupees
6. Deduct:	(a) Unabsorbed losses/allowances brought forward from earlier years under sections 32(2), 35(4) and 72 to 79	211	
	(b) Unabsorbed investment allowance/development allowance under section 32A(3)/33A(2)	212	
7.	Balance	201	
8. *Deduct :	(i) Amount applied to charitable or religious purposes in India during the previous year	291	
	(ii) Amount deemed to have been applied to charitable or religious purposes in India during the previous year— <i>clause (2) of the Explanation to section 11(1)</i>	292	
	(iii) Amount *accumulated or set apart/finally set apart, for application to charitable or religious purposes to the extent it does not exceed 25 per cent of the income derived from property held in trust *wholly/in part only, for such purposes	293	
	(iv) Amount eligible for exemption under section 11(1)(c) [give details]	294	
	(v) Amount eligible for exemption under section 11(1)(d)	296	
	(vi) Amount in addition to the amount referred to in (iii) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) are fulfilled	295	
	(vii) Amount deemed to have been applied to charitable or religious purposes under sub-section (1A) of section 11	297	
	(viii) Total of (i) to (vii)	290	

HEAD OF INCOME	CODE	INCOME/ LOSS[If, nil, write "Nil"] Rupees
9. Balance [item 7 <i>minus</i> item 8]	202	
10. <i>Add:</i>		
(i) Income chargeable under section 11(1B)	203	
(ii) Income chargeable under section 11(3)	204	
(iii) Income in respect of which exemption under section 11 is not available by reason of the provisions of section 13		
11. Gross total income [item 9 <i>plus</i> item 10]	220	
12. <i>Less: Deductions</i> under Chapter VIA [Part II]	200	
13. Balance [item 11 <i>minus</i> item 12]	229	
14. Thirty per cent of book profit (as computed under section 115J)[Annexure E]	862	
15. Total income item 13 or item 14 whichever is higher [as rounded off to the nearest multiple of ten rupees] (section 288A):		
(a) in figures	300	
(b) in words	***	
16. Net agricultural income:	580	

PART II

DEDUCTIONS UNDER CHAPTER VIA

*[Please attach audit report/certificates wherever required by or under the Act
in respect of the following deductions]*

PARTICULARS	SECTION	CODE	GROSS AMOUNT Rupees	CODE	DEDUC- TION CLAIMED Rupees
1. Donations to certain funds, charitable institutions, etc.	80G	042		242	
2. Profits and gains from newly established industrial undertakings or hotel business in backward areas	80HH	044		244	
3. Profits and gains from newly established small-scale industrial undertakings in certain areas	80HHA	045		245	
4. Profits derived from exports	80HHC	047		247	
5. Earnings in convertible foreign exchange	80HHD	055		255	
6. Profits and gains from newly established industrial undertakings, ship or hotel business	80-I	051		251	
7. Other deductions, if any (give details)		089		289	
Total amount of deductions taken to item 13 in Part I				200	

PART III
STATEMENT OF TAXES

<i>PARTICULARS</i>	<i>CODE</i>	<i>AMOUNT</i> <i>Rupees</i>	
1. Tax on total income [Attach a statement showing the computation on total income]	310		
PRE-ASSESSMENT TAXES		DATE OF PAYMENT	AMOUNT PAID RUPEES
2. Tax deducted/collected at source [attach certificates]			
(1) Interest on securities	342		
(2) Other interest	343		
(3) Dividends	344		
(4) Tax collected at source	335		
(5) Any other income [Please specify]	349		
Total	340		
3. Advance tax [attach challans]			
(i) 1st Instalment	351		
(ii) 2nd Instalment	352		
(iii) 3rd Instalment	353		
4. Tax on self-assessment [attach challan]	333		
5. Other pre-paid tax, if any [Please specify and furnish proof]	339		
6. Total of items 2 to 5	330		
7. Tax payable or refund due [item 1 minus item 6 – If item 6 is more than item 1, put a minus sign to indicate the refund due]	360		

PART IV
**PARTICULARS OF INCOME CLAIMED TO BE EXEMPT FROM TAX
AND NOT INCLUDED IN PART I**

PARTICULARS	AMOUNT Rupees	REASON WHY NOT TAXABLE

Verification

I,
[name in full and in block letters]

*son/daughter/wife of Shri, 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(s) relevant to the assessment year -

I further solemnly declare that during the said previous year(s)—

- (a) no other income accrued or arose to or was received by me from any asset held in my name;
- (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(s)-

- (a) no other income accrued or arose to or was received by *the person for and on whose behalf this return is furnished/from any asset held in the name of the person for and on whose behalf this return is furnished 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 person for and on whose behalf this return is furnished is chargeable to tax under the Income-tax Act, 1961.

I further declare that I am making this return in my capacity as
[Designation]

and that I am competent to make this return and verify it.

Date.....
Place..... **Signature

* Strike out whichever is not applicable.

** 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 this return or the accompanying annexures or statements shall be liable to prosecution under section 277 of the Income-tax Act, 1961, and on conviction be punishable under that section with rigorous imprisonment and with fine.

ANNEXURE A
PROFITS AND GAINS OF BUSINESS OR PROFESSION

1. *Share from a firm or association of persons or body of individuals*

PARTICULARS	CODE	BUSINESS (OTHER THAN SPECULA- TION) AND PROFESSION <i>Rupees</i>	CODE	SPECULA- TION BUSINESS <i>Rupees</i>
A. Registered firms				
1. Amount of share in profit/loss	531		534	
2. <i>Deduct</i> [<i>Add</i> if the above figure is a loss] expenses claimed [give details]	532		535	
3. Net profit/loss carried to item 2(a) in Part I	533		536	
B. Unregistered firm/Association of persons/Bodies of individuals				
1. Amount of share in profit/loss	541		544	
2. <i>Deduct</i> [<i>Add</i> , if the above figure is a loss] expenses claimed [give details]	542		545	
3. Net profit/loss carried to item 2(b) in Part I	543		546	

2. *In the case of a firm, additional information should be furnished in the following format :*

SL. NO.	ITO ASSESSING THE PARTNER	PA NO. OF PARTNER	NAME OF THE PARTNER	SHARE OF PROFIT RATIO	INTEREST PAID TO PARTNER	SALARY PAID TO PARTNER	COMMISSION PAID TO PARTNER

PARTICULARS	CODE	AMOUNT Rupees
3. Amount deemed to be under section 80HHD(5), carried to item 2(e) in Part I	145	

ANNEXURE B

AMOUNT DEDUCTED IN COMPUTING INCOME FROM PROFITS AND
GAINS OF BUSINESS OR PROFESSION

<i>PARTICULARS</i>	SECTION	CODE	AMOUNT <i>Rupees</i>
1. Depreciation	32	430	
2. Investment allowance	32A	441	
3. Investment deposit account [attach certificate]	32AB	456	
4. Development allowance	33A	448	
5. Tea Development Account	33AB	457	
6. Expenditure on scientific research	35	442	
7. Payment to associations and institutions (a) for carrying out rural development programmes	35CCA	444	
(b) for carrying out programmes for conser- vation of natural resources	35CCB	445	
8. Amortisation of preliminary expenses	35D	452	
9. Expenditure on prospecting for certain minerals	35E	458	
10. Entertainment expenses	37	459	
11. Other deductions (see Note 7C)			
.....			
.....			
.....			

ANNEXURE C

CAPITAL GAINS

[See Note 9]

PARTICULARS	CODE	AMOUNT <i>Rupees</i>
Capital gains relating to short-term capital assets	551	
<i>Less:</i>		
(1) Amount exempt under section 54B(1), 54D(1) or 54G(1)	552	
(2) Amount deposited under section 54B(2), 54D(2) or 54G(2)	553	
Net amount carried to part (a) of item 3 in Part I	151	
Capital gains relating to the long-term capital assets:		
Full value of the consideration received or accruing on transfer	561	
<i>Less:</i> Cost of acquisition - Section 55(2)	562	
Balance	563	

PARTICULARS	CODE	AMOUNT <i>Rupees</i>
<i>Less:</i>		
(1) Amount exempt under section 53, 54(1), 54B(1), 54D(1), 54E(1), 54F(1) or 54G(1)	564	
(2) Amount deposited under section 54(2), 54B(2), 54D(2), 54F(4) or 54G(2)	565	
Balance	566	
<i>Less: Deduction</i> under section 48(2)	567	
Balance	568	
<i>Add:</i>		
(1) Amount deemed to be income under section 54E(2)	558	
(2) Amount deemed to be income under section 54(2), 54B(2), 54D(2), 54F(4) or 54G(2)	559	
Net amount carried to part (b) of item 3 in [Part I]		

ANNEXURE D

**STATEMENT SHOWING THE INVESTMENT OF ALL FUNDS OF THE TRUST
OR INSTITUTION AS ON THE LAST DAY OF
THE PREVIOUS YEAR**

PART A

**Details of investment/deposits made under section 11(5) (to be given
in a separate sheet)**

PART B

**Investments held at any time during the previous year(s) in concern in
which persons referred to in section 13(3) have a
substantial interest**

SL. NO.	NAME AND ADDRESS OF THE CONCERN	WHERE THE CONCERN IS A COMPANY, NO. AND CLASS OF SHARES HELD	NOMINAL VALUE OF THE INVEST- MENT	INCOME FROM THE INVEST- MENT	WHETHER THE AMOUNT IN COL. 4 EXCEEDS 5 PER CENT OF THE CAPITAL OF THE CONCERN DURING THE PREVIOUS YEAR <i>SAY YES/NO</i>
1	2	3	4	5	6
		TOTAL			

PART C

Other Investments as on the last day of the previous year(s)

SL. NO.	NAME AND ADDRESS OF THE CONCERN	WHERE THE CONCERN IS A COMPANY, CLASS OF SHARES HELD	NO. AND NOMINAL VALUE OF INVESTMENT
1	2	3	4

ANNEXURE E

COMPUTATION OF BOOK PROFIT FOR THE PURPOSES OF SECTION 115J

PARTICULARS	CODE	AMOUNT <i>Rupees</i>
1. Net profit as shown in the profit and loss account prepared in accordance with Parts II and III of Schedule VI to the Companies Act, 1956	822	
2. Add such of the following amounts as are debited to the profit and loss account:		
(a) the amount of income-tax paid or payable or the provision therefor	841	
(b) the amount carried to reserve, by whatever name called (other than reserves specified in section 80HHD)	842	
(c) the amount set aside to provisions made for meeting liabilities, other than ascertained liabilities	843	
(d) the amount by way of provision for losses of subsidiary companies	844	
(e) the amount of dividend paid or proposed	845	
(f) the amount of expenditure relatable to income exempt under Chapter III of the Income-tax Act, 1961	846	
(g) the amount withdrawn from reserve created under section 80HHD but has been utilised for any purpose other than that referred to in sub-section (4) of section 80HHD	847	
(h) the amount withdrawn from reserve created under section 80HHD to the extent such amount has not been utilised in the period specified in sub-section (4) of section 80HHD	848	

PARTICULARS	CODE	AMOUNT <i>Rupees</i>
3. Total [items 1 to 2(h)]	840	
4. Deduct such of the following amounts as are credited to the profit and loss account: (a) the amount withdrawn from reserves or provisions (other than reserve under section 80HHD) (b) the amount of income to which any of the provisions of Chapter III applies	851 852	
5. Deduct further the amounts attributable to the business, profits from which are eligible for deduction under sections 80HHC and 80HHD	854	
6. Deduct also the amount of the loss or the amount of depreciation which would be required to be set off against the profit of the relevant previous year as if the provisions of clause(b) of the first proviso to sub-section(1) of section 205 of the Companies Act, 1956 are applicable	853	
7. Total deductions [items 4 and 5]	850	
8. Balance [item 3 minus item 6], being the book profit	861	
9. Thirty per cent of book profit, taken to item 14 in Part I	862	

ANNEXURE F

STATEMENT OF PARTICULARS REGARDING THE AUTHOR(S)/FOUNDER(S) /
TRUSTEE(S)/MANAGER(S), ETC., OF THE TRUST OR INSTITUTION

Name(s) of author(s)/founder(s) and address(es), if alive	
Date on which the trust was created or institution established	
Name(s) of the person(s) who was/were trustee(s)/manager(s) during the previous years)	
Name(s) of the person(s) who has/have made substantial contribution to the trust/institution	
Name(s) of relative(s) of author(s), founder(s), trustee(s), manager(s), and substantial contributor(s), and where any such author, founder, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives	

NOTES

1. For indicating the status, please use the following code numbers :

- Individual	01
- Hindu undivided family [other than one mentioned below]	02
- Hindu undivided family which has at least one member with total income of the previous year exceeding Rs. 18,000	03
- Unregistered firm	04
- Registered firm (other than the one engaged in profession)	05
- Registered firm engaged in profession	06
- Association of persons (AOP)	07
- Association of persons (Trusts)	08
- Body of individuals(BOI)	09
- Artificial juridical person	10
- Co-operative society	11
- A domestic company in which public are substantially interested	12
- A domestic company which is not a company in which the public are substantially interested and which is not a trading company or an investment company	13
- A domestic company which is a trading company or an investment company and is also a <i>company</i> in which the public are not substantially interested	14
- A company other than a domestic company	15
- Local authority	16

2. A Statement showing computation of income under each head of income along with particulars, statements and documents mentioned in the Notes below may be furnished with the return of income.

3. In the case of partner/member of a firm/AOP/BOI statement showing the name and address of the firm/AOP/BOI and the names, addresses and individual shares of each partner/member may be furnished along with return.

4. In the case of a trustee of or guardian or agent for any other person or persons, statement showing the names and addresses of such other persons may be filed along with return.

5. If the assessee has paid during the previous year rent, commission, royalty or any annuity (not being annuity assessable under the head "Salaries") exceeding one thousand rupees, separate statement (according to nature of payment) showing the names and addresses of the payees and the amounts paid should be furnished with the return. If any payee is a non-resident it should be indicated whether tax has been deducted at source and paid to the credit of the Central Government or not.

6. INCOME FROM HOUSE PROPERTY

General particulars: (i) The location of the property; (ii) The annual municipal valuation of the property; (iii) In respect of self-occupied property for which the assessee desires that the annual value should be taken at *nil in* accordance with the provisions of section 23(2), details in respect of location of the property should *be furnished*; (iv) *In respect of* any other self-occupied property the location of such property and its annual municipal valuation should be furnished separately in the statement.

7. PROFITS AND GAINS OF BUSINESS OR PROFESSION

A. *General particulars:* (i) Name in which business or profession is carried on; (ii) Address of principal place of business or profession; (iii) Names and addresses of branches; (iv) Nature of business or profession; (v) Method of accounting, state whether mercantile/ cash/mixed; (vi) Method of stock valuation.

B. 1. Particulars in respect of depreciation allowance:

- (a) In respect of each block of assets :
 - (i) description of assets forming part of the block in the beginning of the previous year, their written down value, description and cost of asset purchased during the year and the description and sale price of any asset sold during the year;
 - (ii) written down value at the end of the year;
 - (iii) the rate at which depreciation claimed and the amount of depreciation.
- (b) Description of assets forming part of the block of assets eligible for 100 per cent depreciation during the year. Also state whether any of these assets were sold during the year and if so, the break-up of the sale price in respect of each such asset.
- (c) Description of the assets forming part of the block of assets which exists but whose written down value has been reduced to *Nil* as the full value of the consideration received on the transfer of any asset forming part of the block during the year exceeds the written down value of the said block at the beginning of the year together with the cost of any asset of that block purchased during the year.
- (d) Computation of the short-term capital gain/loss in accordance with the provisions of section 50 in respect of any block of assets or a part of the block sold or discarded during the year.

2. Particulars in respect of the investment allowance, investment deposit account:

- (a) Details of ship or aircraft or plant or machinery purchased during the year on which the investment allowance has been claimed and the rate thereof (also attach supporting evidence of acquiring the asset).
- (b) Details of ship or aircraft or plant or machinery purchased on which deduction under investment deposit account claimed [section 32AB(1)(b)] (attach supporting evidence for the purchase).
- (c) Details of assets purchased out of the withdrawals made in accordance with the Investment Deposit Account Scheme, 1986 or the Investment Deposit Account Scheme, 1986 (Tea).
[Attach supporting evidence for the purchase of the new asset, the amount(s) withdrawn from the Industrial Development Bank of India or the National Bank for Agriculture and Rural Development, as the case may be, and the date(s) of the withdrawals.]
- (d) Details of expenditure incurred out of the amount(s) withdrawn from National Bank for Agriculture and Rural Development in accordance with the Investment Deposit Account Scheme, 1986 (Tea), giving the break-up of the amount and the date(s) of the withdrawals.

C. In item 11 of Annexure B, please indicate the deductions claimed under the following provisions (please use codes):

<i>Provisions</i>	<i>Section</i>	<i>Code</i>
(i) Rehabilitation allowance	33B	462
(ii) Expenditure on acquisition of patent rights or copyrights	35A	449
(iii) Expenditure on know-how	35AB	463
(iv) Bonus to employees	36(1)(ii)	468
(v) Interest on borrowed capital	36(1)(iii)	469
(vi) Bad debts	36(1)(vii)	475
(vii) Provisions for bad and doubtful debts in the case of banks, etc	36(1)(viii)	476
(viii) Expenditure on promotion of family planning amongst employees	36(1)(ix)	479
(ix) Expenditure on		
(a) advertisements	37	482
(b) travelling	37	483

8. Documents/information material to computation of income :

I. If regular books of account are maintained, attach copies of—

- (a) manufacturing account, trading account, profit and loss account or income and expenditure account or any other *similar* account, and balance sheet; if accounts have been audited, copies of audited accounts should be attached along with a *copy* of the auditor's report; if an audit of cost accounts of the company has been conducted under section 233B of the Companies Act, 1956 (1 of 1956), a copy of the auditor's report and copies of personal accounts of the directors should also be attached;
- (b) in the case of (i) a proprietary business or profession, the personal account of the proprietor; (ii) a firm, association of persons or body of individuals, personal accounts of the partners or members: (iii) a partner or member of a firm, association of persons or body of individuals, his personal account in the firm, association of persons or body of individuals.

II. If regular books of account are not maintained, attach a statement indicating the amounts of turnover or gross receipts, gross profits, expenses and net profit of the business or profession and the basis on which such amounts have been computed and disclosing the amounts of the total sundry debtors, sundry creditors, stock-in-trade and cash balance as at the end of the previous year.

III. (i) If the accounts are audited under section 44AB the report of such audit together with the requisite particulars should be attached.

(ii) The report(s) of the accountant and the certificate from Exports House or Trading House as prescribed under sub-sections (4) and (4A) of section 80HHC.

(iii) The report of accountant as specified in sub-section (6) of section 80HHD.

(iv) In case the assessee has claimed deduction under section 32AB report of the accountant in respect of deduction should be attached.

IV. Additional information to be furnished by assessee engaged in contract work :

- (a) If the value of materials supplied by the person with whom the contract was made, or the amount of security deposit (out of the payment due for work done) retained by him, has not been included in the gross receipts shown, please attach a statement showing the value of materials and the amount of security deposit.
- (b) Please attach a statement indicating as to whether information regarding building or supply contracts has been furnished to *the Assessing Officer* concerned under section 285A.

V Additional information to be furnished by producers of cinematograph films: please indicate whether the statement of payments to persons engaged in the production of cinematograph films has been delivered to the Assessing Officer concerned under section 285B.

VI. Particulars of any provision/other expenditure which is not allowable under sections 28 to 44D.

9. CAPITAL GAINS

General particulars : (i) Description of asset; in case of immovable property, location thereof; (ii) Date of acquisition; (iii) Date of transfer; (iv) Name and address of the transferee; indicate relationship or connection, if any, with the assessee.

10. DIVIDEND INCOME

Statement of dividends: (i) Name of the company; (ii) Number of shares; (iii) Gross amount of dividends; (iv) Tax deducted at source.

11. INTEREST ON SECURITIES : General-particulars:-

- (i) Particulars of securities,
- (ii) Face value,
- (iii) Gross amount of interest due or received during the year (separate details regarding Government securities, debentures and other securities to be given);
- (iv) The amount of tax deducted at source;
- (v) Remarks, e.g., in the case of tax-free security, enter the words "Tax free".

12. If the assessee has received any sum of the nature described in section 2(22)(e) and which is to be deemed as dividend, a statement should be furnished giving the name and address of the company, the nature of the payment received and the sum so received.