

FORM NO. 3A

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

RETURN OF INCOME

ITS-3A

For assesseees, including companies, claiming exemption u/s 10 or 11 (see also rule 12(1)(c) of the Income-tax Rules, 1962). Please follow instructions and fill in relevant schedules. PAN must be quoted. Use block letters only.

ACKNOWLEDGEMENT													
1. PERMANENT ACCOUNT NUMBER (If not applied for or not allotted, enclose Form 49A)										Receipt No.		For Office use only	
												Date	
2. NAME (as mentioned in deed of creation/establishing/incorporation/formation)													
3. ADDRESS FOR COMMUNICATION (Flat No./Door/House No., Premises, Road, Locality)													
PIN			TELEPHONE										
4. DATE OF FORMATION (DD-MM-YYYY)													
5. STATUS													
6. IS THERE ANY CHANGE IN ADDRESS ?				7. NUMBER AND DATE OF REGISTRATION U/S 12A(A)									
8. IF CLAIMING EXEMPTION U/S 10, MENTION THE SUB-SECTION(S)				DATE OF NOTIFICATION									
and PERIOD OF VALIDITY				TO									
9. WHETHER LIABLE TO TAX AT MAXIMUM MARGINAL RATE U/S 164 YES				10. WARD/CIRCLE/SPL. RANGE									
11. ASSESSMENT YEAR				12. RESIDENTIAL STATUS				13. U/S 139/142/148					
14. IF THERE IS CHANGE IN JURISDICTION, STATE OLD WARD/ CIRCLE/SPL. RANGE													
15. WHETHER ORIGINAL OR REVISED RETURN ? IF REVISED, RECEIPT NO.													
16. IS THIS YOUR FIRST RETURN ? YES NO													

COMPUTATION OF TOTAL INCOME				STATEMENT OF TAXES			
	(Sch.)	(in Rs.)		(Sch.)	(in Rs.)		
17. Income from house property	(F-1A)	360		26. Net agricultural income	(F-9)	762	
18. (i) Profits and gains of business or profession	(F-1B)	595		27. Tax on total income	(G-2)	811	
(ii) Profits and gains from transactions chargeable to securities transaction tax [included in (i) above]	(B-26(ii))	597		28. Rebate u/s 88E	(G-3)	818	
19. Capital gains :				29. Surcharge	(G-5)	828	
a. Short-term (u/s 111A)	(F-1C(i))	710		30. Education Cess	(G-7)	834	
b. Short-term (others)	(F-1C(ii))	704		31. Tax plus Surcharge plus Education Cess	(G-8)	835	
c. Long-term	(F-1C(iii))	705		32. Tax deducted/collected at source	(G-12B)	873	
20. Income from other sources	(F-1D)	499		33. Advance tax paid	(G-12A)	862	
21. Deemed income u/s 11	F-4(iv)	736		34. Self-Assessment Tax Paid	(G-12C)	888	
22. Total (1718192021)		761		35. Balance tax payable (31-32-33-34)		145	
23. Less: Exempt Income	F-3(viii)	731		36. Interest payable u/s 234A/234B/234C	(G-10)	846	
24. Income chargeable u/s 11(4)	(B-35)	596		37. Tax and interest payable	(G-14)	891	
25. Total Income (22-2324)		761		38. Refund due, if any	(G-15)	894	845
							891

39. NO. OF DOCUMENTS / STATEMENTS ATTACHED							
	Description	In Figures	In Words		Description	In Figures	In Words
a.	TDS Certificates			e.	Application for exercising options u/s 11(1)		
b.	Audit report in Form No. 10			f.	Form 10DB/10DC		
c.	Audit report u/s 44AB			g.	Income/expenditure A/c and balance Sheet		
d.	Form No. 10 for exercising option u/s 11(2)			h.	Others		

VERIFICATION

I, _____ (full name in block letters), son/daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in this return and the schedules and statements etc., accompanying it is correct, complete and truly stated and in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year _____. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Date :
Place :

Name and Signature

5.	If yes, state, the change			
6.	Method of valuation of stock			
7.	Is there any change in stock valuation method ?	Yes		No
8.	If yes, state the change :			
9.	Are you liable to maintain accounts as per sec. 44AA ?	Yes		No
10.	Are you liable to tax audit u/s 44AB(a)/(b) ?	Yes		No
11.	Are you liable to tax audit u/s 44AB(c) read with section 44AD/44AE/44AF ?	Yes		No
12.	If answer to item 10 or 11 is yes, have you got the accounts audited before the specified date ?	Yes		No
13.	If yes, whether audit report is furnished ?	Yes		No

If yes, give receipt No.
and date of filing the same - -
(also attach a copy)

**(II) COMPUTATION OF INCOME FROM BUSINESS OR PROFESSION
OTHER THAN SPECULATION BUSINESS**

*(IN CASE YOU HAVE MORE THAN ONE BUSINESS OR PROFESSION AND MAINTAIN
SEPARATE BOOKS OF ACCOUNT, ATTACH SEPARATE SHEET(S) GIVING
COMPUTATION FOR EACH SUCH BUSINESS OR PROFESSION AND
SHOW THE AGGREGATE FIGURES AGAINST VARIOUS ITEMS)*

14	Net profit or loss as per consolidated profit and loss account	510																		
15	Add : Adjustment on account of change in method of accounting and/or valuation of stock	511																		

For assesseees having income covered u/s 44AD/44AE/44AF:-

16.	(i) Add/Deduct - profit/loss of business(es) included in item 14 under section indicated below, if answer to any of item 9, 11, 12 or 13 above is 'No.'																			
(a)	section 44AD	513																		
(b)	section 44AE	514																		
(c)	section 44AF	515																		
	Total	521																		

(ii) In case you were engaged in the business of civil construction or supply of labour for civil construction mentioned in sec. 44AD:

(a)	Gross Receipts	522																		
(b)	Net profit @ 8% of gross receipt	523																		
(c)	Add : Higher of the amounts mentioned in 16(i)(a), and 16(ii)(b)	524																		
		525																		

(iii) In case you owned not more than 10 goods carriages and were engaged in the business of plying, hiring or leasing of such carriages as mentioned in sec. 44AE:

	No. of Vehicles/carriages	No. of months during which owned	Deemed profit u/s 44AE
(a) heavy goods vehicle			
(b) other goods carriages			
		Total	

(c) Add : Higher of the amount mentioned in 16(i)(b) and the amount determined above as deemed profit u/s 44AE

(iv) 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, as mentioned in section 44AF :—

(a) Total turnover on account of such Business

(b) Deemed profit at rate of 5% of turnover

(c) Add : Higher of the amounts mentioned in 16(i)(c) and 16(iv)(b)

17. Deduct - Amount of exempt income included in item 14, being :

(i) Share of income from firm(s) exempt u/s 10(2A)

(ii) Share of income from AOP/BOI

(iii) Any other income exempt from tax (specify the section)

18. Is section 10A/10B/10C applicable ?

Yes No

If 'yes', have you opted out by filing declaration prescribed u/s 10A(8)/10B(8)/10C(6) ?

Yes No

If 'no', furnish the following information—

Section	Year Number	Amount claimed deductible/not includible in total income

Deduct : Amount as per item 18 Above

19. Add : Incomes specified in section

28 (ii) to 28(vi) not included in item 14

20. Add : Deemed income not included in item 14 u/ss 33AB, 33ABA, 35ABB, etc.,

Section	Amount

Total

21. Deduct : Allowances u/s 35A, 35AB, 35ABB, etc.

Section	Year No.	Instalment	Amount debited in A/cs	Amount allowable

Total

22. Add : Adjustment on

account of profit includible u/ss 44B, 44BB and 44BBA

23. Add/deduct : Adjustments in accordance with sections 28 to 44D, if any, necessary

Under Section	Amount

Total 572

 573

24. *Add/deduct* :Adjustment 574

 575

on account of current depreciation debited in books of account, and as allowable as per the Act

25. *Add/deduct* : Adjustment 576

 577

on account of scientific research expenses u/s 35(1)(iv), if any

26. (i) Profits and gains of business or profession other than speculation business 578

(ii) Profits and gains from the transactions chargeable to securities/transaction tax included in (i) above 597

(III) COMPUTATION OF INCOME FROM SPECULATION BUSINESS

27.	Speculation Profit/loss	580	<table border="1" style="width: 100%; height: 15px;"></table>
28.	<i>Add/deduct</i> : Net statutory adjustments	581	<table border="1" style="width: 100%; height: 15px;"></table>
29.	Profits and gains from speculation business	582	<table border="1" style="width: 100%; height: 15px;"></table>
30.	<i>Deduct</i> : Brought forward speculation loss, if any	587	<table border="1" style="width: 100%; height: 15px;"></table>
31.	Net profits and gains from speculation business	589	<table border="1" style="width: 100%; height: 15px;"></table>
32.	Income chargeable under the head profits and gains [26(i) 31] [negative figure in item 31 not to be considered]	599	<table border="1" style="width: 100%; height: 15px;"></table>

(IV) COMPUTATION OF INCOME CHARGEABLE TO TAX UNDER SECTION 11(4)

33.	Income as shown in the account of the business undertaking [refer s. 11(4)]	595	<table border="1" style="width: 100%; height: 15px;"></table>
34.	Income chargeable to tax u/s 11(4) (32 - 33)	596	<table border="1" style="width: 100%; height: 15px;"></table>

SCHEDULE - C. CAPITAL GAINS

Separate sheets may be used and attached to the return in case of more than one short term/long term asset. The aggregate figure may be shown against item No. 12.

A. Short-term Asset		B. Long-term Asset	
1.	Number of sheets	601	(in case of more than one asset only) <table border="1" style="display: inline-table; width: 50px; height: 15px; vertical-align: middle;"></table>
2.	Particulars of asset transferred	603	653 <table border="1" style="width: 100%; height: 15px;"></table>
3.	Date of acquisition (DD-MM-YYYY)	604	654 <table border="1" style="width: 100%; height: 15px;"></table>
4.	Date of transfer (DD-MM-YYYY)	605	655 <table border="1" style="width: 100%; height: 15px;"></table>
5.	Mode of transfer	606	656 <table border="1" style="width: 100%; height: 15px;"></table>
6.	Full value of consideration accrued or received	607	658 <table border="1" style="width: 100%; height: 15px;"></table>
7.	Deductions u/s 48		
	(i) cost of acquisition	609	659 <table border="1" style="width: 100%; height: 15px;"></table>
	(ii) cost of improvement	610	660 <table border="1" style="width: 100%; height: 15px;"></table>
	(iii) expenditure on transfer	611	661 <table border="1" style="width: 100%; height: 15px;"></table>
8.	Total of 7 above	615	665 <table border="1" style="width: 100%; height: 15px;"></table>
9.	Balance (6-8)	616	666 <table border="1" style="width: 100%; height: 15px;"></table>

Indicate the gross amount against sub-items (a) to (d).

**SCHEDULE E. STATEMENT OF SET-OFF OF CURRENT YEAR'S
LOSS UNDER SECTION 71**

Fill in this sub-part only if there is loss from any of the following sources for set-off against income from any other source; else, write N.A.

Amount of loss arising from house property [see item A-7]	Rs.	<input type="text"/>
Amount of loss from business (excluding speculation loss) [see item B-26]	Rs.	<input type="text"/>
Amount of loss from other sources (excluding loss from race horses) [see item D-4]	Rs.	<input type="text"/>

Head/Source of Income	Income of previous year		House property loss of the previous year set off	Business loss (other than speculation loss) of the previous year set off	Other sources loss (other than loss from race horses) of the previous year set off	Current year's income remaining after set-off
	(i)	(ii)	(iii)	(iv)	(v)	
House Property	1					
Business (including speculation profit)	2					
Short-term capital gain	3					
Long-term capital gain	4					
Other sources (including profit from owning race horses)	5					

Under column (i), write only the positive incomes from the heads/sources of income mentioned in rows (1) to (5).

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

SCHEDULE F. STATEMENT OF TOTAL INCOME

			C o d e	Amount (Rs.)
1.	A. Income from house property	(Sch. A-7 or E.1.v)	702	<input type="text"/>
	B. As per books of account	(Sch. B-33 or E.2.v)	703	<input type="text"/>
	Profits and gains of business or profession			
	C. Capital gains			
	(i) Short-term u/s 111A	(Sch.C.14C)	710	<input type="text"/>
	(ii) Short-term (others)	(Sch.C.14D)	704	<input type="text"/>
	(iii) Long-term	(Sch.C.14B)	705	<input type="text"/>
	D. Income from other sources	(Sch. D.9 or E.5.v)	706	<input type="text"/>
2.	Total (A to D) i.e. Gross Income		709	<input type="text"/>
3.	Deduct :			
	(i) Amount applied to charitable or religious purposes in India during the previous year	716		<input type="text"/>
	(ii) Amount deemed to have been applied to charitable or religious purposes in India during the previous year - clause (2) of the Explan. to sec. 11(1)	717		<input type="text"/>
	(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 income derived from property held in trust wholly or in part only for			<input type="text"/>

	such purposes u/s 11(1)(a)	718																		
(iv)	Amount eligible for exemption u/s 11(1)(c)	719																		
(v)	Amount eligible for exemption u/s 11(1)(d)	720																		
(vi)	Amount in addition to the amount referred to in (iii) above accumulated or set apart for specified purposes if all the conditions in sec. 11(2) are fulfilled.	721																		
(vii)	Income claimed exempt u/s 10 () () (Specify sub-section)	722																		
(viii)	Total of (i) to (vii)	730																		
4.	Add :																			
(i)	Income chargeable u/s 11(1B)	732																		
(ii)	Income chargeable u/s 11(3)	733																		
(iii)	Income in respect of which exemption u/s 11 is not available by reason of provisions of section 13	734																		
(iv)	Total (i) (ii) (iii)	736																		
5.	Add : Income from profits and gains of business (Sch. B-34) or profession chargeable to tax u/s 11(4)	741																		
6.	Gross Total Income (2 - 3 45)	740																		
7.	Deduction under Chapter VIA	747																		
8.	Total Income (5 6)	761																		
9.	Net Agricultural income for rate purpose	762																		
10.	Income included in 7 above chargeable at special rates/maximum marginal rates																			

Nature of Income	Section under which chargeable	Amount of Income	Rate of Tax	Amount of Tax
------------------	--------------------------------	------------------	-------------	---------------

11.	Total income chargeable at Normal Rates	769																		
12.	Total income chargeable at Special Rates	768																		
13.	Total income chargeable at Maximum Marginal Rates	773																		

SCHEDULE - G. STATEMENT OF TAXES

	Code	Amount	Code	Amount
1. Tax on total income				
(a) At special rates	801			
(b) At normal rates	802			
(c) At maximum marginal rate	803			
2. Tax on total income [1(a) 1(b) 1(c)]			811	
3. Rebate u/s 88E811				
(i) Tax on profits and gains from transactions chargeable to securities transaction tax [item 26(ii) of Schedule B]			816	
(ii) Amount of Securities transaction tax paid (Attach Form 10DB/10DC)			817	
(iii) Rebate u/s 88E [lower of (i)/(ii) above]			818	
4. Tax minus Rebate u/s 88E [2-3(iii)]			819	
5. Surcharge [on (4) above]			828	
6. Tax plus Surcharge			829	
7. Education Cess [on (6) above]			834	
8. Tax plus Surcharge plus Education Cess (67)			835	

9. Add interest for :
 (a) Late filing of return u/s 234A 842

(b) Default in payment of Advance tax u/s 234B 843
 (c) Deferment of Advance tax u/s 234C 844

10. Total of 9 above 846
 11. Total tax and interest payable (810) 850

12. Prepaid taxes
 A. Advance Tax

Name of the Bank Branch	BSR Code of Bank Branch (7 Digit)	Date of deposit (DDMMYY)	Serial no. of challan	Amount (Rs.)

Date of instalment	Upto 15/9	16/9 to 15/12	16/12 to 15/03	16/03 to 31/03	Total
	858	859	860	861	862
Amount					

B. Tax deducted/collected at source : [Attach certificate(s)]:

(a) _____ 863
 (b) _____ 864
 (c) _____ 865

Total of [(a) to (c)] 873

C. Tax on Self-Assessment

Name of the Bank Branch	BSR Code of Bank Branch (7 Digit)	Date of deposit (DDMMYY)	Serial no. of challan	Amount (Rs.)

Total Self Assessment Tax paid (ab) 888

D. Other prepaid taxes, if any (Please specify and attach proof) _____ 876

13. Total [12(A) 12(B) 12(C) 12(D)] 878
 14. Tax and interest payable (11 - 13) 891
 15. Refund due, if any (13 - 11) 894

SCHEDULE H - GENERAL INFORMATION

1. In case of change in address, please furnish new address (tick):

A. Residence or B. Office

Flat/Door/Block No.

Name of Premises/Building/Village

Road/Street/Lane/Post Office

Area/Locality/Taluka/Sub-division

Town/City/District

State/Union Territory

PIN

2. Particulars of Bank Account (Mandatory in Refund cases)

Name of the Bank	MICR Code (9)	Address of Bank Branch	Type of Account	Account Number	ECS

	digit)		(Savings/Current)		(Y/N)
--	--------	--	-------------------	--	-------

3 Income claimed exempt :

Nature of Income	Amount in Rs.	Reasons for claim

4. Are you assessed to wealth-tax Yes No
 (If yes, the wealth-tax return should be filed along with this return)

SCHEDULE I. DETAILS OF AMOUNTS ACCUMULATED/SET APART WITHIN THE MEANING OF SECTION 11(2) IN THE LAST ELEVEN YEARS, VIZ., PREVIOUS YEARS RELEVANT TO THE CURRENT ASSESSMENT YEAR AND THE TEN PRECEDING ASSESSMENT YEARS :—

Year of accumulation	Amount accumulated	Whether invested in accordance with the provisions of sec. 11(5)	Purpose of accumulation	Amounts applied during the year	Balance amount available for application	Amount deemed to be income within meaning of sub-sec. (3) of Section 11

SCHEDULE - J. BOOK PROFITS UNDER SECTION 115JB

	Code	Amount
1. Net profit as shown in the profit and loss account for the relevant previous year - 115JB(2)	936	
2. Adjustment (if any) - vide the first and second proviso to section 115JB(2)	937	
3. Adjustments - vide Explanation to section 115JB(2)		

Nature of the item	Add	Deduct

4. Total adjustments (2 3)	939	
5. Balance book profit (1 4)	941	
6. 7.5% of the book profit	942	

SCHEDULE K. 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 a separate sheet).

Part B - Investment 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 investment	Income from the investment	Whether the amount in col. 4 exceeds 5 per cent of the capital of the concern during the previous year say Yes/No
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

SCHEDULE - L. 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 year(s)

Name(s) of the person(s) who has/have made substantial contribution of 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, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives