

Patrician College of Arts and Science

DEPARTMENT OF COMMERCE

Subject: INCOME TAX - I

Code : CVZ5A

Even Semester : FIFTH SEMESTER

Presented By

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INDIVIDUAL TAXATION (AY 2019-20) & Return filing



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SUB CODE:-CVZ5A



POINTS OF **PRESENTATION**

- Introduction & Background
- Why, Need
- Heads of Income , Slab in India
- Exemptions
- Deduction
- ITR filing procedures
- Payment of Tax/Refund
- Benefits of ITR filing
- Conclusion



Brief History of Income Tax in India:

“In this world **nothing** can be said to be **certain**, except **death** and **taxes**.”

Benjamin Franklin

- ❖ Tax is a mandatory liability for every citizen of the country. There are two types of tax in India i.e. direct and indirect.
- ❖ Taxation in India is rooted from the period of *Manu Smriti and Arthashastra*. Present Indian tax system is based on this ancient tax system which was based on the theory of maximum social welfare.

Brief History of Income Tax in India:



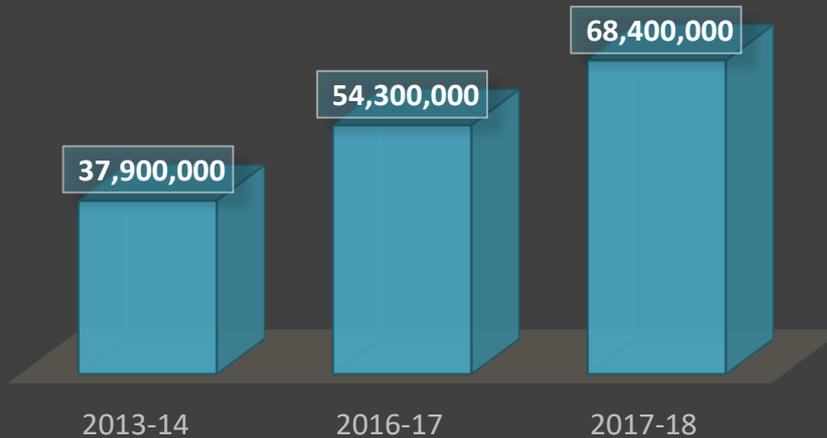
- ❑ In India, this tax was introduced for the first time in 1860, by *Sir James Wilson* in order to meet the losses sustained by the Government on account of the Military Mutiny of 1857.
- ❑ In 1918, a new income tax was passed and again it was replaced by another new act which was passed in 1922. This Act remained in force up to the assessment year 1961-62 with numerous amendments.
- ❑ In consultation with the Ministry of Law finally the Income Tax Act, 1961 was passed. The Income Tax Act 1961 has been brought into force with 1 April 1962. It applies to the whole of India and Sikkim (including Jammu and Kashmir).

Since 1962 several amendments of far-reaching nature have been made in the Income Tax Act by the Union Budget every year.

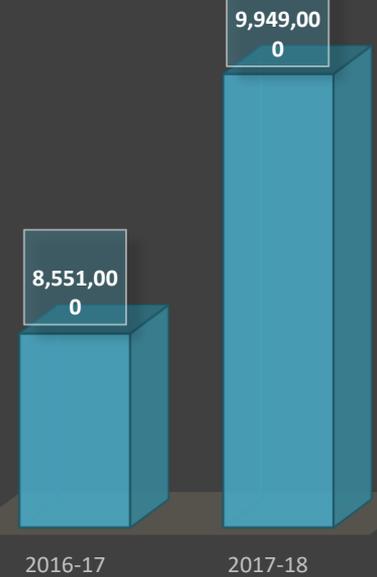


Present Scenario in India in case of ITR

NUMBER OF ITR RETURN FILED



NUMBER OF NEW ITR FILERS





People raise the question '**Why should I pay tax?**

They argue:

- ❖ I have to pay for my food, for my house, for my travel, for my medical treatment, for owning a vehicle not only cost of vehicle but also vehicle tax and what not.
- ❖ Even on many roads, one has to pay toll tax! They also say that if we compare with countries like USA and UK, the people get social security as also medical facilities virtually without any cost. But India does not offer such facilities.





What Government Do from our TAX?

- The Government provide Health care through Government hospitals (usually they offer service without any cost), Education (In Municipal and Government schools the fee is negligible).
- The Government also provides cooking gas at concessional rate or gives subsidy.
- Of course the major expenditure of Government has to be incurred on National Defense, Infrastructure Developments etc.
- Taxes are used by the government for carrying out various welfare schemes including employment programs.
- There are Lakhs of employees in various departments and the administrative cost has to be borne by the Government.
- Though the judicial process involves delay, yet the Salaries, perks of Judges, Magistrates and judicial staff has also to be paid by the Government.
- Thus on considering these various duties of the Government, we need to appreciate that we must pay tax as per law. We have to act like a responsible citizen.

Tax Slab

Income Tax slab for AY 2018-19 (AY 2019-20)

General Public (Under 60 Yrs Age)		Senior Citizens (60-80 Yrs. age)		Very Senior Citizens(More than 80 Yrs Age)	
Income tax Slab	Rate of Tax	Income tax Slab	Rate of Tax	Income tax Slab	Rate of Tax
Upto Rs. 2.5 Lakhs	Nil	Upto Rs. 3 Lakhs	Nil	Upto Rs. 5 Lakhs	Nil
Rs. 2.5- 5 Lakhs	5%	Rs. 3- 5 Lakhs	5%	Rs. 5- 10 Lakhs	20%
Rs. 5-10 Lakhs	20%	Rs. 5-10 Lakhs	20%	Above Rs. 10 Lakhs	30%
Above Rs. 10 Lakhs	30%	Above Rs. 10 Lakhs	30%		

- ❑ Education Cess 3% +Health Cess of 1 %
- ❑ Surcharge of 10% on Rs. 50 Lakhs to Rs. 1 crore + Income earners
- ❑ Surcharge of 15% on Rs. 1 Cr. Plus income earners
- ❑ Tax credit of Rs. 2,500/- for income upto Rs. 3.5 Lakhs u/s 87A
- ❑ Standard deduction of Rs. 40,000/-for Salaried and Pensioners

HEADS OF INCOME

1. Income from **Salary**.
2. Income from **House property**.
3. Income from **Business / Profession**
4. Income from **Capital Gains**.
5. Income from **Other Sources**.





Important Terms

- ❖ **Assessee**
- ❖ **Assessment Year (A.Y. 2019-20)**
- ❖ **Previous Year (F.Y. 2018-19)**
- ❖ **Residential Status**
- ❖ **Gross Total Income**
- ❖ **Deductions**
- ❖ **Total Income**



Important Terms

Definition of 'Assessee' – Section 2(7) of Income Tax.

As per S. 2(7) of the Income Tax Act, 1961, unless the context otherwise requires, the term “assessee” means a person by whom any tax or any other sum of money is payable under this Act, and includes

- Person in respect of whom any proceedings under this Act has been taken for assessment of his income
- Deemed assessee under provisions of this Act
- Any person deemed to be an assessee in default under any provisions of this Act

Assessment Year (A.Y. 2019-20):

Assessment year means the period starting from April 1 and ending on March 31 of the next year.

Previous Year (F.Y. 2018-19)

The financial year immediately preceding the assessment year

Important Terms



Residential Status

- **Resident**–World income is taxable in India
- **Non Resident(NRI)**–Only income arising or accruing in India is taxable in India
- **Resident but Not Ordinarily Resident**–Income accruing or arising outside India may also be taxable in India

Resident: On basis of stay in India computed separately every year
If satisfies any of the below condition:

1. He is in India for a period of **182 days** or more in the FY

OR

2. He is in India for **60 days** or more during that FY and has been in India for **365 days** or more during 4 previous years immediately preceding the relevant Financial Year.



Important Terms

- ❖ **Gross Total Income**
- ❖ **Deductions**
- ❖ **Total Income**



HEADS OF INCOME

➤ INCOME FROM SALARY

☐ *Meaning of Salary:*

- Wages;
- Pension;
- Annuity;
- Gratuity;
- Advance Salary paid;
- Fees, Commission, Perquisites, Profits in lieu of or in addition to Salary or Wages;
- Annual accretion to the balance of Recognized Provident Fund;
- Leave Encashment;
- Transferred balance in Recognized Provident Fund;
- Contribution by Central Govt. or any other employer to Employees Pension A/c as referred in Sec. 80CCD.



Income from Salary

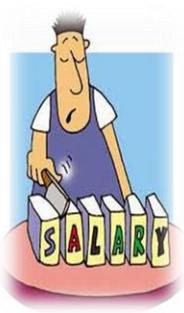
I. CTC

II. Gross Salary

-is employee provident fund (EPF) and gratuity subtracted from the Cost to Company (CTC). To put it in simpler terms, Gross Salary is the amount paid before deduction of taxes or other deductions and is inclusive of bonuses, over-time pay, holiday pay, and other differentials.

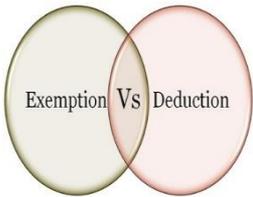
For the same example listed above, let's deduce Mr. A yearly salary by subtracting gratuity and Employee Provident Fund contributions.

*Rs. 4,00,000 - Rs. 21,600 - Rs. 18,326
= Rs. 3,60,074*



Income from Salary

Particulars	Amount
Basic Salary	—
Add:	—
1. Fees, Commission and Bonus	—
2. Allowances	—
3. Perquisites	—
4. Retirement Benefits	—
5. Fees, Commission and Bonus	—
Gross Salary	—
Less: Deductions from Salary	—
1. Entertainment Allowance u/s 16	—
2. Professional Tax u/s 16	—
Net Salary	—



Income from Salary

❖ Deduction/Exemption

What is the difference between Exemption and deduction?

- ✓ If an income is exempt from tax, then it is not included in the computation of income. However, the deduction is given from income chargeable to tax. Exempt income will never exceed the amount of income. However, the deduct may be less than or equal to or more than the amount of income.
- ✓ Exemption : Section 10 deals with exemptions
- ✓ Deduction: Section 80 C to 80 U deals with deduction



Income from Salary

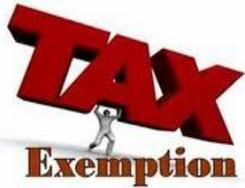
Exemption

Section 10(1) to Section 10(38) Deals with [exempt Income](#)

Section 10(5)-Leave Travel Allowance *

❖ The bills for your travel against LTA can be claimed for exemption. It is allowed to be claimed twice in a block of four years. The current block is 2018 to 2021.

- ✓ If journey by **Air** –Economy class fare of the national carrier(Air India) by shortest route or the amount spent **whichever is less**.
- ✓ If journey by **TRAIN** – AC First class fare by shortest route or the amount spent **whichever is less**
 - ❑ Where places of origin of Journey and destination are connected by rail & journey is performed by any other mode of transport- AC First class fare by shortest route or the amount spent whichever is less.
 - ✓ **Where places of origin of Journey and destination are not connected by rail,**
 - ❑ a) Recognized public transport exists- First class or deluxe class fare by the shortest route or the amount spent, whichever is less.
 - ❑ b) No recognized public transport exists - AC First class rail fare by Shortest



Exemption

Section 10(1) to Section 10(38) Deals with exempt Income

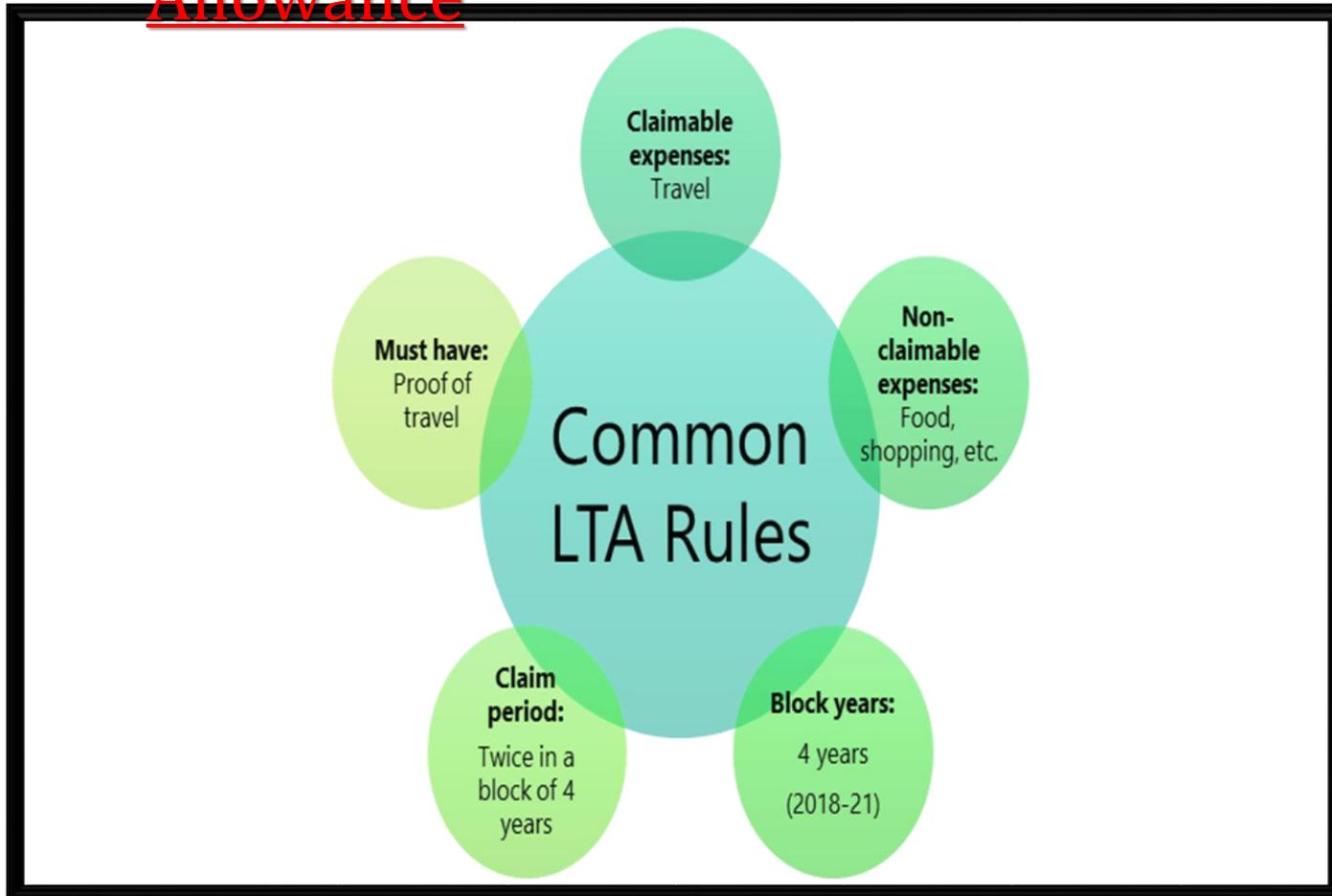
Section 10(5)-Leave Travel Allowance

Conditions:*

- LTA should be uniform to all the employees
- employers need to collect and scrutinize the proof of travel (ticket etc.)
- limited to the actual expenses incurred
- Any Leave encashed for the purpose of Leave travel or home travel concession is taxable.
- Foreign Travel – The exemption is not available in case of Foreign Travel
- The Exemption is not available to more than 2 surviving children of an individual born after 1.10.1998. However, this restriction is not there in respect of children born before 1.10.1998.



Section 10(5)-Leave Travel Allowance





Section 10(13A): House Rent Allowance(HRA)

- ❑ This is the famous exemption which is used by many salaried individuals. However, the wrong belief is that whatever the rent they pay is actually exempted from their income. The reality is different. The amount of exemption is least of the following.

a) Actual HRA Received

b) 40% of Salary (50%, if house situated in Mumbai, Calcutta, Delhi or Madras)

c) Rent paid minus 10% of salary

(Salary= Basic + DA (if part of retirement benefit) + Turnover based Commission)

Employee No - 1234	Name - Sharda Shukla
Joining Date - 21/12/2012	PF No - SB/AYE/1234567/123/1234567

Example:

BASIC	30,000	PF	2,000
HRA	13,000	Professional Tax	200
CONVEYANCE	2,000		
SPECIAL ALLOWANCE	3,000		
MEDICAL	1,250		
LTA	5,000		
Total Earnings	54,250		



Salary (considering no commission & DA)	$30,000 \times 12 = 3,60,000/-$
10% of Basic Salary	$3,60,000 \times 10\% = 36,000/-$
Rent Paid per month	10,000/-

Particulars	Calculation	Amount(INR)
a) Actual HRA Received	$13,000 \times 12$	1,56,000/-
b) 50% of Salary	$3,60,000 \times 50\%$	1,80,000 /-
c) Rent paid (-) 10% of salary	$(10,000 \times 12) - 36,000/-$	84,000/-



Allowances Exempt under Section 10(14)(I)-No limit

- **Travelling Allowance**
- **Daily Allowance**
- **Conveyance Allowance:-** This is the different allowance than transport allowance. It is the expenditure granted to an employee to meet the expenses on conveyance in performing of his office duties.
- **Helper Allowance**
- **Academic Allowance:-** Allowance granted for encouraging academic, research & training pursuits in educational & research Institutional.
- **Uniform allowance**



“standard deduction” of Rs. 40,000.

Particulars	Until AY 2018-19	From AY 2019-20
Gross Salary (in Rs.)	5,00, 000	5,00,000
(-) Transport Allowance	19,200	Not Applicable
(-) Medical Allowance	15,000	Not Applicable
(-) Standard Deduction	Not Applicable	40,000
Net Salary	4,65,800	4,60,000

Benefit of Extra 5,800 now available



Deduction U/s (16)

There are basically two deduction

- 1.) Entertainment Allowance [Section 16(ii)] -
(Government Employees)
- 2.) Professional Tax [Section 16(iii)] -(KIPL- 2,350/-)



Income from House Property

Particulars	Amount (Rs.)
<u>Gross Annual Value</u>	xxx
Less: Municipal taxes	(xxx)
Net Annual Value	xxx
Less: Deductions u/s 24 Standard deduction	(xxx)
Deduction on interest paid	(xxx)
Taxable income from house property	

Deductions:
Annual Value

Rs. 200,000/-)

buyer u/s 80EE

1. Standard Deduction u/s 24@30% of

2. Interest paid on home loan(Max

3. Loan Principle payment u/s 80C

4. Deduction for fist time home



Income from House Property

Deduction for first time home buyer u/s 80EE

First time Home Buyers can claim an additional Tax deduction of up to Rs.50,000 on home loan interest payments under this section. Below are the few conditions for this.

- He must be an individual (Resident or Non-Resident).
- Loan must be taken for the acquisition of the property.
- Loan should be sanctioned after 2016-17.
- Loan amount should not exceed Rs. 35 Lakh.
- The value of the house should not be more than Rs 50 Lakh.
- The home buyer should not have any other existing residential house during the sanction of loan.

Do remember that if you claimed the interest under this section, then the same can't be claimed under other sections for deductions.



Income from Other Sources

1.)

Income:

- Dividend
- Interest- From Savings, Term deposit, income tax refund, other
- Income of winnings from lotteries, crossword puzzles etc., excluding income from owning race horses
- Income from the activity of owning and maintaining race horses



Income from Other Sources - DEDUCTIONS

Deduction on Interest Income Under Section 80TTA

For a residential individual (age of 60 years or less) or HUF, interest earned upto Rs 10,000 in a financial year is exempt from tax. The deduction is allowed on interest income earned from:

- savings account with a bank;
- savings account with a co-operative society carrying on the business of banking; or
- savings account with a post office

Senior citizens are not entitled to benefits under section 80TTA.

❖ Interest income in case of Fixed Deposit (PAN)

Tax on Fixed Deposits

Senior citizens, with effect from 1 April 2018, will enjoy an income tax exemption up to Rs. 50,000/- on the interest income they receive from fixed deposits with banks, post offices etc. under Section 80TTB.



Income from Other Sources - DEDUCTIONS

Exempt Income

The PPF and EPF amount you withdraw after maturity is exempt from tax and must be declared as exempt income from income from other sources.

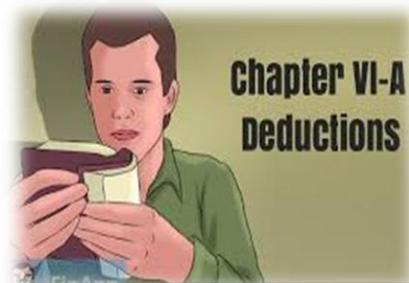
Note that: The EPF is only tax exempt **after five years** of continuous service.

Family Pension

If you are collecting pension on behalf of someone who is deceased, then you must show this income under income from other sources. There is a deduction of Rs 15,000 or one-third of the family pension received whichever is lower from the Family Pension Income. This will be added to the taxpayer's income and tax must be paid at the tax rate that is applicable.

Taxation of Winnings from Lottery, Game Shows, Puzzles

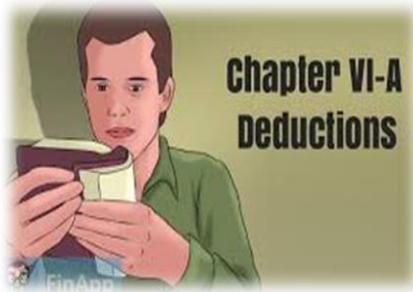
If you receive money from winning the lottery, Online/TV game shows etc., it will be taxable under the head Income from other Sources. The income will be taxable at **the flat rate of 30%** which after adding cess will amount to 30.9%



Deductions under Chapter VI-A

Section 80C

- Maximum Limit- Rs.1,50,000/-
- You can save tax on salary income from this section alone
- Different Investment in this section includes
 - ✓ Life Insurance premium (Paid by an individual, spouse, and child. In the case of HUF, on the life of any member of HUF).
 - ✓ EPF-Employee contribution can be claimed for deduction.
 - ✓ Public Provident Fund (Paid by an individual, spouse, and child. In the case of HUF, on the life of any member of HUF).
 - ✓ National Savings Certificate (NSC).
 - ✓ Sukanya Samriddhi Account
 - ✓ ELSS or Tax Saving Mutual Funds
 - ✓ Senior Citizen Savings Scheme
 - ✓ 5-Years Post Office or Bank Deposits.
 - ✓ Tuition fee of kids.
 - ✓ Principal payment towards home loan.
 - ✓ Stamp duty and registration cost of the house.

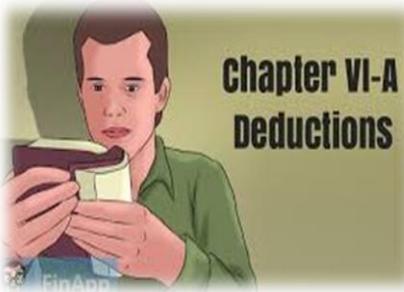


Deductions under Chapter VI-A

Section 80CCC

Deduction under Sec.80CCC is available only for individuals. Contribution to an annuity plan of the LIC of India or any other insurer for receiving the pension. Do remember that the amount should be paid or deposited out of income chargeable to tax.

Note:- this is also the part of the combined limit of Rs.1.5 lakh available under Sec.80C Sec.80CCC, and Sec.80CCD(1)



Deductions under Chapter VI-A

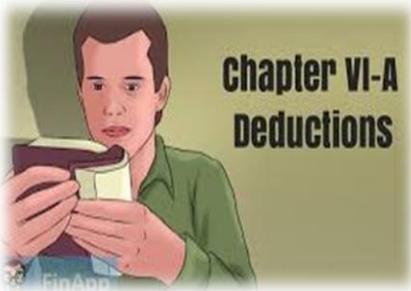
NPS Tax Benefit-Section 80CCD₁

- An individual's maximum 20% of annual income (Earlier it was 10% but after Budget 2017, it increased to 20%) or an employees (10% of Basic+DA) contribution will be eligible for deduction.

Note:- this is also the part of the combined limit of Rs.1.5 lakh available under Sec.80C Sec.80CCC, and Sec.80CCD(1)

NPS Tax Benefit-Section 80CCD₂

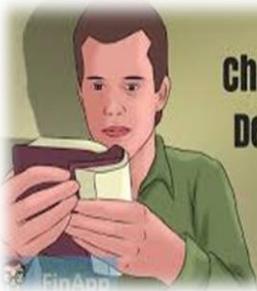
- There is a misconception among many that there is no upper limit for this section. However, the limit is least of 3 conditions.
 - 1) Amount contributed by an employer,
 - 2) 10% of Basic+DA and
 - 3) Gross Total Income.
- This is additional deduction which will not form the part of Sec.80C limit.
- The deduction under this section will not be eligible for self-employed.



Deductions under

NPS Tax Benefit-Section 80CCD(1B)

- This is the additional tax benefit of up to Rs.50,000 eligible for income tax deduction and was introduced in the Budget 2015, One can avail the benefit of this Sect.80CCD (1B) from FY 2015-16.
- Both self-employed and employees are eligible for availing this deduction.
- This is over and above Sec.80CCD (1).



Chapter VI-A Deductions

Deductions under Chapter VI-A

NPS Tax Benefit Summary

NPS Tax Benefits while Investing (for Tier 1 Account)

(www.basunivesh.com)

Sec.80CCD (1)

An Individual (20% of annual income) or an employee's (10% of Basic+DA) contribution up to Rs.1.5 lakh is eligible for deduction. This section will be part of Sec.80C limit

Sec.80CCD (1B)

This is the additional benefit of Rs.50,000 over and above Sec.80C limit or what you claim under Sec.80CCD (1)

Sec.80CCD (2)

Employer's contribution will be eligible for deduction. This will not form part of Sec.80C limit. This benefit will not be available for self employed. Lowest of below 3 will be eligible for deduction.

- 1) Actual contribution by employer.
- 2) 10% of Basic+DA.
- 3) Gross Total Income.

Note-No Tax benefits while investing in Tier 2 NPS account.

Deductions under Chapter VI-A

Section 80D

Deduction under this section is available if you satisfy the following conditions.

- The taxpayer should be an individual (resident, NRI or Foreign Citizen) or HUF.
- Payment should be made out of income chargeable to tax.
- Payment should be in NON-CASH mode (for [preventive health check up](#), you can pay either through cash or non-cash mode).

Changes from Budget 2018-

1. In Budget 2018, the maximum tax deduction limit for senior citizens under Sec.80D is raised to Rs.50,000. The earlier limit was Rs.30,000.
2. In case of single premium health insurance policies having a cover of **more than one year**, it is proposed that the deduction shall be allowed **on a proportionate basis for the number of years** for which health insurance cover is provided, subject to the specified monetary limit.

Deductions under Chapter VI-A

Section 80DD

- ❖ A resident individual or HUF is allowed to claim the deduction
- ❖ If incurred an expenditure for medical treatment, training, and rehabilitation of dependent relative (being a person with a disability).
- ❖ Can be claimed only when deposited or paid for any approved scheme of LIC (or any other insurance) or UTI for the maintenance of such dependent relative.
 - Fixed deduction of Rs.75,000
 - Higher deduction of Rs.1,25,000 is available if such dependent relative is suffering from severe disability

NOTE:-dependent means spouse, children, parents, brothers, and sisters, who is wholly and mainly dependent upon the individual.



Chapter VI-A
Deductions

Deductions under Chapter VI-A

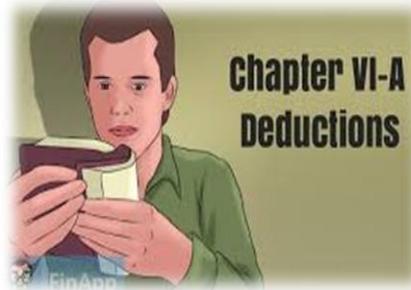
Section 80DDB

An Individual's or HUF's expenditure on medical treatment of specified diseases and ailments subject to certain conditions can be claimed under this section.

The maximum deduction is Rs. 40,000. This can also be claimed on behalf of the dependents. The tax deduction limit under this section for Senior Citizens and very Senior Citizens (*above 80 years*) is now revised to Rs 1,00,000.

With effect from the assessment year 2016-17, the taxpayer shall be required to obtain a prescription from a specialist doctor (not necessarily from a doctor working in a Government hospital) for availing this deduction.

Can claim the deduction for the medical treatment of self, spouse, children, parents brothers, and sisters of the individual.



Deductions under Chapter VI-A

Section 80DDB

The ailments covered under this section are as below:

Neurological Diseases where the disability level has been certified to be of 40% and above;

- (a) Dementia
- (b) Dystonia Musculorum Deformans
- (c) Motor Neuron Disease
- (d) Ataxia
- (e) Chorea
- (f) Hemiballismus
- (g) Aphasia
- (h) Parkinson's Disease

Malignant Cancers

Full Blown Acquired Immuno-Deficiency Syndrome (AIDS) ;

Chronic Renal Failure

Hematological disorders

- a) Hemophilia
- b) Thalassaemia

Deductions under Chapter VI-A

Section 80E

- If the loan is taken by an individual for any study in India or outside India, then they can claim the deduction.
- The interest part of the loan on such education loan can be claimed for deduction for pursuing individual's own education or for the education of his relatives (Spouse, children or any student for whom the individual is legal guardian).
- The entire interest is deductible in the year in which the individual starts to pay interest on the loan and subsequent 7 years or until interest is paid in full (i.e for total 8 years).

NOTE:- Interest should be paid out of the income of chargeable to tax.

Deductions under Chapter VI-A

Section 80G

- ❑ Donations to certain approved funds, trusts, charitable institutions/donations for renovation or repairs of notified temples, etc can be claimed as a deduction under this section.
- ❑ This deduction can only be claimed when the contribution **made by cheque or draft or in cash**. In-kind contributions like food material, clothes, medicines etc. do not qualify for deduction under this section.
- ❑ The donations made to any Political party can be claimed under section 80GGC.

From **FY 2017-18**, the limit of deduction under section 80G / 80GGC for donations made in cash is **reduced from current Rs 10,000 to Rs 2,000 only**.

Deductions under Chapter VI-A

Section 80GG

- ❖ This section only applies to those who have not availed HRA in their salary or not claiming the deduction on their rent in any of the other sections of income

Conditions:

- Applicable to Individual or HUF.
- Tax Payer may be either salaried or a self-employed. However, must not be getting HRA.
- Tax Payer himself or spouse/Minor Child/HUF of which he is a member should not own any accommodation at a place where he is doing a job or business
- If Tax Payer owns a house at a place other than the place noted above, then the concession in respect of self-occupied property is not claimed by him [Under Section 23 (2) (a) or 23 (4) (a)].
- Tax Payer has to file a declaration in Form No.10BA regarding the expenditure incurred by him towards the payment of rent.

Deductions under Chapter VI-A

Section 80GG

How much amount of deduction one can avail under Sec. 80GG?

If the all five conditions are satisfied, the amount deductible under Section 80GG is **LEAST OF THE FOLLOWING.**

- Rs.5, 000 per month;
- 25% of total income of taxpayer for the year; or
- Rent Paid less 10% of total income (Rent Paid-10% of Total Income).

Deductions under Chapter VI-A

Section 80GG

Example:

What is total income for the purpose of Sec. 80GG?

We can calculate it as below.

Total Income=Gross Total Income-LTCG-STCG-Income referred under the Sec.115A-Amount deductible under Sec.80C to 80U (except Section 80GG)

❖ **Mr. X's total income (calculated as per above formula) is Rs.4, 00,000. He pays an annual rent of Rs.1, 50,000. Then least of the below will be applicable for deduction under Sec. 80GG.**

- Rs.60, 000 per year.
- Rent Paid-10% of Total Income=Rs.1,50,000-Rs.40,000=Rs.1,10,000'-.
- 25% of Total Income i.e. Rs.1, 00,000/-.

So least of the above will be **Rs.60, 000/-**, which one can claim under Section 80GG for that particular FY.

Deductions under Chapter VI-A

Section 80U

- To claim tax benefits under Sec.80U, the taxpayer should be an individual and resident of India.
- If he is suffering from 40% or more than 40% of any disability, then he can claim a tax deduction.
- You can claim the **fixed deduction of Rs.75,000**. a higher deduction of **Rs.1,25,000 is allowed in respect of a person with a severe disability (i.e. having a disability of 80% or above)**.



Rebate under Section 87A

❖ The tax rebate of Rs.2,500 for individuals with **income of up to Rs 3.5 Lakh** has been proposed in Budget 2017-18.

To avail this benefit, there are certain conditions and they are as below.

- The taxpayer must be a resident individual.
- Your Total Income (Less Deductions from 80C to 80U) is equal to or less than Rs.3,50,000.
- The rebate is the 100% of income tax on such income or Rs.2,500 (whichever is less).



Income Tax E-Filing (ITR-1)

Total ITRs are – ITR 1 to ITR 7

ITR-1

- i. Earlier ITR-1 was applicable for both Residents, Residents Not ordinarily resident (RNOR) and also Non-residents. Now, this form has been made applicable only for resident individuals
- ii. The condition of the individual having income from salaries, one house property, other income and having total income up to Rs 50 lakhs continues
- iii. There is a requirement to furnish a break-up of salary. Until now, these details would appear only in Form 16 and the requirement to disclose them in the return had never arisen
- iv. There is also a requirement to furnish a break up of Income under House Property which was earlier mandatory only for ITR -2 and other forms

Income Tax E-Filing (ITR-1)



CBDT extends the due date for filing Income Tax Return

List of Income Tax Return and Forms available for e-Filing

Attention Taxpayers

If your Income Tax Return is not subject to any tax audit, the due date for filing the same is

31st August, 2018

Make correct disclosures and file your Income Tax Return

New To e-Filing?
[Register Yourself](#)

Registered User?
[Login Here](#)

Need Assistance?
[Help Center](#)

Quick Links

- Instant e-PAN
- Link Aadhaar
- Update PAN/Aadhaar Details
- Filing of Income Tax Return
- Submit Returns/Forms
- e-Verify Return
- View Form 26AS(Tax Credit)
- Outstanding Tax Demand
- ITR Status
- Know Your PAN | TAN | AO
- Tax Calculator | Tax Calendar
- e-Pay Tax | Challans
- Check Refund Dispatch Status

News & Updates

- 26/07/2018 New!**
CBDT extends the due date for filing Income Tax Returns from 31st July 2018 to 31st August 2018. For details [Click here](#) (301 KB)
- 05/07/2018**
Instant e-PAN allotment facility (Beta version) is closing on 06.07.2018
- 02/07/2018**
CBDT further extends the time for Linking PAN with Aadhaar from 30th June 2018 to 31st March 2019. For details [Click here](#) (24 KB)

More

Very user friendly AND quick system.Filing of ITR was not so easy before. Also last year after filing ITR my refund got deposited in bank account within 5 working days. THANK U INCOME TAX DEPARTMENT and GOVERNMENT OF INDIA. 15-07-2018

Download

- Offline Utilities (Updated on 13/07/18)
- Schema

How to?

- e-Verify Return
- Reset Password

Statistics

Individual Registered Users	: 12707401
Registered and Aadhaar Linked	: 52493514
Not-Registered but Aadhaar Linked	: 24660825
e-Verified ITRs (18-19)	: 14899062

[More](#)



Income Tax E-Filing (ITR-1)

TRACES | Page Expiry x e Registration x

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Registration

Select User Type *

- Select
- Select
- Individual
- Hindu Undivided Family (HUF)
- Other than Individual/HUF
- External Agency
- Chartered Accountants
- Tax Deductor and Collector
- Third Party Software Utility Developer

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bsi ISO/IEC 20000-1 Information Technology Service Management ISO 22301 Business Continuity Management ISO/IEC 27001 Information Security Management

Type here to search

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Income Tax E-Filing (ITR-1)

Registration Form - Individual

Step 1: Enter Basic Details | Step 2: Registration Form | Step 3: Registration Verification | Step 4: Registration Successful

Please provide below details as per your PAN.

PAN *	DIXPS2177C
Surname *	SHUKLA
Middle Name	SHIVSHANKAR
First Name	SHARDA
Date of Birth (DD/MM/YYYY) *	04/01/1993
Residential Status *	<input checked="" type="radio"/> Resident <input type="radio"/> Non Resident

[Continue](#)

Instructions
♦ Fields marked with asterisk(*) are mandatory



Income Tax E-Filing (ITR-1)

TRACES | Page Expiry x e Login x

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Login

User ID *

Password *

Captcha Code

Enter Captcha *

OR

Visually challenged users can use the below OTP option instead of image captcha.OTP will be sent to the Mobile number registered with e-Filing

Request OTP

[Login](#) [Forgot Password?](#)

[New Users? Register](#)

[e-Filing Login Through NetBanking](#)

Trouble Logging In?

- User ID is not case sensitive.
- Password is case sensitive.
- Make sure that the details entered are correct.

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entrust

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Income Tax E-Filing (ITR-1)

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Welcome SHARDABEN SHIVSHANKAR SHUKLA (Individual) Logout
Last Login: 30/07/2018 10:15:27
Idle Session Timer 1 4 : 4 4

Dashboard | My Account | e-File | e-Proceeding | e-Nivaran | Compliance | Worklist | Profile Settings

Filing of Income Tax Return

View Returns / Forms

IMPORTANT !!!

Introducing 'Service Request' functionality under 'My Account'. Now, you can raise and view the requests for the following.

- Intimation u/s 143(1)/154/16(1)/35
- Refund Re-issue
- Change ITR form Particulars
- Certificate of Appreciation
- Condonation Request

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bsi ISO/IEC 20000-1 Information Technology Service Management ISO 22301 Business Continuity Management ISO/IEC 27001 Information Security Management

Entrust

Type here to search

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INTL 30-07-2018



Income Tax E-Filing (ITR-1)

Income Tax Return

PAN *

Assessment Year *

ITR Form Name *

Submission Mode *

Note :

- Only opted options shall be displayed in the screen. However below are list of options are available for e-Verification of Income tax Return.

e-Verification Options	How to enable
Digital Signature Certificate	Profile Settings -> Register Digital Signature Certificate
Aadhaar OTP	Profile Settings -> Link Aadhaar
Prevalidated Bank Account	Profile Settings -> Prevalidate Your Bank Account
Prevalidated Demat Account	Profile Settings -> Prevalidate Your Demat Account

- Login through Netbanking and upload your Income Tax Return for seamless e-Verification



Income Tax E-Filing (ITR-1)

Income Tax E-Filing (ITR-) x My Account x

Department of Income Tax (Government of India) [IN] | <https://portal.incometaxindiaefiling.gov.in/e-Filing/MyAccount/OnlineAndUploadItrLink.html?ID=1368195255>

Income Tax Return

PAN *

Assessment Year *

ITR Form Name *

Submission Mode *

- The below personal details shall be pre-filled from PAN database.
 - PAN
 - Name
 - Date of birth
- Address, mobile number and e-mail ID shall be pre-filled from e-Filing Profile.
- Tax details shall be pre-filled from Form 26AS.

Additionally the below Fields/Schedules also can be pre-filled from Latest ITR filed and processed by CPC. Please select the required items to be pre-filled. If the items are not selected then those items will not be considered for prefilling.

Field/Schedule	Source	Select
Employee category	Latest ITR	<input type="checkbox"/>
Whether person governed by Portuguese Civil Code under Sec 5A ?	Latest ITR	<input type="checkbox"/>
If governed by Portuguese Civil code, PAN of the Spouse	Latest ITR	<input type="checkbox"/>
Type of House Property	Latest ITR	<input type="checkbox"/>
Bank Details	Latest ITR	<input type="checkbox"/>
Salary	Form 26AS	<input type="checkbox"/>
Income from other Sources	Form 26AS	<input type="checkbox"/>
Tax relief u/s 89	Form 10F	<input type="checkbox"/>

Type here to search

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INTL 19-08-2018



Income Tax E-Filing (ITR-1)

TRACES | Page Expiry x My Account x

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items are not selected then those items will not be considered for prefilling.

Field/Schedule	Source	Select
Employee category	Latest ITR	<input type="checkbox"/>
Whether person governed by Portuguese Civil Code under Sec 5A ?	Latest ITR	<input type="checkbox"/>
If governed by Portuguese Civil code, PAN of the Spouse	Latest ITR	<input type="checkbox"/>
Type of House Property	Latest ITR	<input type="checkbox"/>
Bank Details	Latest ITR	<input type="checkbox"/>
Salary	Form 26AS	<input type="checkbox"/>
Income from other Sources	Form 26AS	<input type="checkbox"/>
Tax relief u/s 89	Form 10E	<input type="checkbox"/>

Select one of the below option to verify your Income Tax Return

- AADHAAR OTP (AADHAAR number XXXX XXXX 2280)-Mobile number registered with UIDAI will receive the OTP from UIDAI and it is valid for 30 minutes only, please complete the filing activity before the OTP expires. OTP will become invalid in case of logout or moving to other functionalities
- Already generated EVC through My Account -> Generate EVC option or Bank ATM. Validity of such EVC is 72 hours from the time of generation
- I would like to e-Verify later. Please remind me

OR

- I don't want to e-Verify this Income Tax Return and would like to send signed ITR-V through normal or speed post to "Centralized Processing Center, Income Tax Department, Bengaluru - 560 500"

I want to use Hindi Form to prepare and submit

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Income Tax E-Filing (ITR-1)

TRACES | Page Expiry x e ITR-1 Form x

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Dashboard My Account e-File e-Proceeding e-Nivaran Compliance Worklist Profile Settings

ITR-1 - Assessment Year - 2018-19

Preview & Submit Save Draft Exit

Instructions Part A General Information Computation of Income and Tax Tax Details Taxes Paid And Verification 80G

General Instructions:

1. While entering the data in online return , please do not click BACK button in browser or press BACKSPACE button. You will be logged out.
2. All amounts are in Indian Rupees.
3. A calendar is provided for selecting the date field format (dd/mm/yyyy)
4. All greyed out fields are either auto-filled or non-editable.
5. It is a good practice to save your work frequently. Please use SAVE DRAFT option.
6. In ITR wherever information is captured in tables
 - Adding new Row: Click ADD button to insert a new row and then enter values in the field provided. Make sure you provide information in all mandatory columns(*) marked
 - Deleting Row: Select the row to delete from the list and click DELETE ROW button
 - " Remove unnecessary blank rows from the table by selecting the row and clicking on DELETE ROW button"
7. Please enter only the value wherever the information is needed in percentage.
8. Please verify the Return, before you submit.

Preview & Submit Save Draft Exit

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Income Tax E-Filing (ITR-1)

TRACES | Page Expiry x ITR-1 Form x
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ITR-1 - Assessment Year - 2018-19

Preview & Submit
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80G

Part A General Information

PAN *	DIXPS2177C	First Name	SHARDABEN
Middle Name	SHIVSHANKAR	Last Name*	SHUKLA
Aadhaar Number (Please enter the Aadhaar Number if allotted.)	699157872280	Aadhaar Enrolment Id <small>Note: If Aadhaar Number is not yet allotted, then Aadhaar Enrolment Id is required. All the digits in enrolment ID & Date and time of enrolment to be entered continuously. For example Enrolment ID: 1234/12345/12345 & Date/Time of enrolment: 01/12/2016 11:50:22 to be entered as 1234123451234501122016115022</small>	
Date Of Birth*	04/01/1983	Mobile Number*	91 9033149299
Email Address*	s_sharda532@yahoo.in		
Address			
Flat/ Door/ Block No*	Brahmdev society	Name Of Premises/Building/Village	
Road/ Street/ Post Office	Link Road(R.S.)	Area/ Locality*	Dungri
Town/ City/ District*	VALSAD	State*	GUJARAT
Pin Code	396375		
Employer Category*	Select		



Income Tax E-Filing (ITR-1)

Block No*	branmoev society	Name Of Premises/building/village	
Road/ Street/ Post Office	Link Road(R.S.)	Area/ Locality*	Dungri
Town/ City/ District*	VALSAD	State*	GUJARAT
Pin Code	396375		
Employer Category*	Select		
Return Filed *	11 - Voluntarily on or before th	Whether original or revised return?*	Original
If under section: 139(5)- revision return:			
Original Acknowledgement Number		Date Of Filing Of Original Return (DD/MM/YYYY)	
If under Sec 139(9)- Defective return :			
Original Acknowledgement Number	Notice Number	Date Of Filing Of Original Return (DD/MM/YYYY)	
If filed in response to notice u/s 139(9)/142(1)/148/153A/153C, enter the date of such notice:			
Are you governed by Portuguese civil code as per section 5A*	No	if Yes, fill the PAN of Spouse	

Preview & Submit
 Save Draft
 Exit





Income Tax E-Filing (ITR-1)

Part B Gross Total Income			
Salary / Pension	B1 (i)	Salary(excluding all allowances, perquisites and profit in lieu of salary)	540000
	(ii)	Allowances not exempt	0
	(iii)	Value of perquisites	0
	(iv)	Profits in lieu of salary	0
	(v)	Deductions u/s 16	2350
	(vi)	Income chargeable under the Head "Salaries"(i+ii+iii+iv-v)	537650
House Property	B2.	Type of House Property	Select
	(i)	Gross rent received/ receivable/ lettable value	0
	(ii)	Tax paid to local authorities	0
	(iii)	Annual Value (i-ii)	0
	(iv)	30% of Annual Value	0
	(v)	Interest payable on borrowed capital	0
(vi)	Income chargeable under the head "House Property"(iii-iv-v)	0	
B3.	Income from Other Sources (Ensure to Fill "Sch TDS2")		0
B4.	Gross Total Income (B1+B2+B3)(If loss, put the figure in negative)		537650

Part C - Deductions and Taxable Total Income



Income Tax E-Filing (ITR-1)

ITR-1 Form x

Department of Income Tax (Government of India) [IN] | <https://portal.incometaxindiaefiling.gov.in/e-Filing/OnlineItr/LoadOnlineItr.html?ID=1654923781#>

B4.	Gross Total Income (B1+B2+B3)(If loss, put the figure in negative)	537650	
Part C - Deductions and Taxable Total Income			
Section	Amount	System Calculated	
80C-Life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.	86000	86000	
80CCC-Payment in respect Pension Fund, etc.	0	0	
80CCD(1)-Contribution to pension scheme of Central Government	0	0	
80CCD(1B)-Contribution to pension scheme of Central Government	0	0	
80CCD(2)-Contribution to pension scheme of Central Government by employer	0	0	
80CCG-Investment made under an equity savings scheme	0	0	
80D			
(A)Health Insurance Premium	Select <input type="text" value="0"/>	0	
(B)Medical expenditure	Select <input type="text" value="0"/>	0	
(C)Preventive health check-up	Select <input type="text" value="0"/>	0	
80DD -Maintenance including medical treatment of a dependant who is a person with disability	Select <input type="text" value="0"/>	0	
80DDB-Medical treatment of specified disease	Select <input type="text" value="0"/>	0	
80E-Interest on loan taken for higher education	0	0	
80EE-Interest on loan taken for residential house property	0	0	
80G(Eligible Amount)-Donations to certain funds, charitable institutions, etc	0	0	

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Income Tax E-Filing (ITR-1)

Limit- Rs.
1,50,000/-

ITR-1 Form x

Department of Income Tax (Government of India) [IN] | <https://portal.incometaxindiaefiling.gov.in/e-Filing/OnlineItr/LoadOnlineItr.html?ID=1654923781#>

B4. Gross Total Income (B1+B2+B3)(If loss, put the figure in negative) 537650

Part C - Deductions and Taxable Total Income

Section	Amount	System Calculated
80C-Life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.	167000	150000
80CCC-Payment in respect Pension Fund, etc.	0	0
80CCD(1)-Contribution to pension scheme of Central Government	0	0
80CCD(1B)-Contribution to pension scheme of Central Government	0	0
80CCD(2)-Contribution to pension scheme of Central Government by employer	0	0
80CCG-Investment made under an equity savings scheme	0	0
80D		
(A)Health Insurance Premium	Select	0
(B)Medical expenditure	Select	0
(C)Preventive health check-up	Select	0
80DD -Maintenance including medical treatment of a dependant who is a person with disability	Select	0
80DDB-Medical treatment of specified disease	Select	0
80E-Interest on loan taken for higher education	0	0
80EE-Interest on loan taken for residential house property	0	0
80G(Eligible Amount)-Donations to certain funds, charitable institutions, etc	0	0

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Income Tax E-Filing (ITR-1)

ITR-1 Form x

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B4.	Gross Total Income (B1+B2+B3)(If loss, put the figure in negative)	537650
-----	--	--------

Part C - Deductions and Taxable Total Income

Section	Amount	System Calculated
80C-Life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.	167000	150000
80CCC-Payment in respect Pension Fund, etc.	0	0
80CCD(1)-Contribution to pension scheme of Central Government	0	0
80CCD(1B)-Contribution to pension scheme of Central Government	0	0
80CCD(2)-Contribution to pension scheme of Central Government by employer	0	0
80CCG-Investment made under an equity savings scheme	0	0
80D		
(A)Health Insurance Premium	Select	0
(B)Medical expenditure	Select Self and Family Self (Senior citizen) and Family Parents Parents (Senior citizen)	0
(C)Preventive health check-up	Self and Family including Parents Self and Family including Senior Citizen Parents Self (Senior Citizen) and Family including Senior Citizen Parents	0
80DD -Maintenance including medical treatment of a dependant who is a person with disability	Select	0
80DDB-Medical treatment of specified disease	Select	0
80E-Interest on loan taken for higher education	0	0
80EE-Interest on loan taken for residential house property	0	0
80G(Eligible Amount)-Donations to certain funds, charitable institutions, etc	0	0

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Income Tax E-Filing (ITR-1)

ITR-1 Form x

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80D			
(A)Health Insurance Premium	Self and Family	30000	
(B)Medical expenditure	Select	0	25000
(C)Preventive health check-up	Select	0	
80DD -Maintenance including medical treatment of a dependant who is a person with disability	Select	0	0
80DDB-Medical treatment of specified disease	Select	0	0
80E-Interest on loan taken for higher education		0	0
80EE-Interest on loan taken for residential house property		0	0
80G(Eligible Amount)-Donations to certain funds, charitable institutions, etc		0	0
80GG-Rent paid		0	0
80GGA-Certain donations for scientific research or rural development		0	0
80GGC-Donation to Political party		0	0
80RRB-Royalty on patents		0	0
80QQB-Royalty income of authors of certain books.		0	0
80TTA-Income from Interest on saving bank Accounts		0	0
80U-In case of a person with disability.	Select	0	0
C1. Total Deductions		197000	175000

Note: Total deductions under chapter VI A cannot exceed GTI.



Income Tax E-Filing (ITR-1)

C1.	Total Deductions	197000	175000
Note: Total deductions under chapter VI A cannot exceed GTI.			
C2.	Total Income(B4 - C1)	362650	
Part D - COMPUTATION OF TAX PAYABLE			
D1.	Tax Payable on Total Income(C2)	5633	
D2.	Rebate u/s 87A	0	
D3.	Tax after Rebate(D1-D2)	5633	
D4.	Cess on D3	169	
D5.	Total Tax & Cess (D3+D4)	5802	
D6.	Relief u/s 89(1) (Please ensure to submit Form 10E)	0	
	Balance Tax After Relief (D5-D6)	5802	
D7.	Interest u/s 234A	0	
D8.	Interest u/s 234B	0	
D9.	Interest u/s 234C	0	
D10.	Fee u/s 234F	0	
	Total Interest and Fee Payable(D7 + D8 + D9 + D10)	0	
D11.	Total Tax, Fee and Interest(D5+D7 + D8 + D9 + D10 - D6)	5802	

Preview & Submit
 Save Draft
 Exit



Income Tax E-Filing (ITR-1)

**Rebate u/s 87A
Limit- Taxable
Income-
Rs.3,50,000/-**

ITR-1 Form x

Department of Income Tax (Government of India) [IN] | <https://portal.incometaxindiafiling.gov.in/e-Filing/OnlineItr/LoadOnlineItr.html?ID=1654923781#>

C1.	Total Deductions	197000	175000
<i>Note: Total deductions under chapter VI A cannot exceed GTI.</i>			
C2.	Total Income(B4 - C1)	262650	
Part D - COMPUTATION OF TAX PAYABLE			
D1.	Tax Payable on Total Income(C2)	633	
D2.	Rebate u/s 87A	633	
D3.	Tax after Rebate(D1-D2)	0	
D4.	Cess on D3	0	
D5.	Total Tax & Cess (D3+D4)	0	
D6.	Relief u/s 89(1) (Please ensure to submit Form 10E)	0	
	Balance Tax After Relief (D5-D6)	0	
D7.	Interest u/s 234A	0	
D8.	Interest u/s 234B	0	
D9.	Interest u/s 234C	0	
D10.	Fee u/s 234F	0	
	Total Interest and Fee Payable(D7 + D8 + D9 + D10)	0	
D11.	Total Tax, Fee and Interest(D5+D7 + D8 + D9 + D10 - D6)	0	

Preview & Submit
 Save Draft
 Exit

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Income Tax E-Filing (ITR-1)

Instructions | Part A General Information | Computation of Income and Tax | **Tax Details** | Taxes Paid And Verification | 80G

Note: Please click on the refresh button to get the TDS/TCS/IT details as available with e-Filing. Refresh

Sch-TDS 1 - Details of Tax Deducted at Source from SALARY [As per FORM 16 issued by Employer(s)]

Sl.No.	Tax Deduction Account Number(TAN) [Col (1)]	Name of Deductor [Col (2)]	Income chargeable under Salaries [Col (3)]	Total tax deducted [Col (4)]
1	<input type="checkbox"/> CHEK07797G	KOMATSU INDIA PRIVATE LIM	<input type="text" value="362650"/>	<input type="text" value="5802"/>
Total				<input type="text" value="5802"/>

Sch-TDS 2 -Details of Tax Deducted at Source from Income OTHER THAN Salary [As per Form 16 A issued by Deductor(s)]

Sl.No..	Tax Deduction Account Number (TAN) of the Deductor [Col (1)]	Name of the Deductor [Col (2)]	Amount which is subject to tax Deduction [Col (3)]	Year of tax deduction [Col (4)]	Tax Deducted [Col (5)]	Amount out of (5) claimed this year [Col (6)]
1	<input type="checkbox"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▾	<input type="text"/>	<input type="text"/>
Total						<input type="text" value="0"/>

Sch-TDS 3 - Details of Tax Deducted at Source [As per Form 26QC furnished by the Deductor(s)]

Sl.No..	Permanent Account Number of the Tenant [Col (1)]	Name of the Tenant [Col (2)]	Amount which is subject to tax Deduction [Col (3)]	Year of tax deduction [Col (4)]	Tax Deducted	Amount out of (5) claimed this year [Col (6)]
1	<input type="checkbox"/> <input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▾	<input type="text"/>	<input type="text"/>



Income Tax E-Filing (ITR-1)

ITR-1 - Assessment Year - 2018-19

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 Save Draft
 Exit



[Instructions](#) |
 [Part A General Information](#) |
 [Computation of Income and Tax](#) |
 [Tax Details](#) |
 [Taxes Paid And Verification](#) |
 80G

Total Taxes Paid

"PLEASE NOTE THAT CALCULATED FIELDS (IN GREY) ARE PICKED UP FROM OTHER SCHEDULES AND ARE NOT TO BE ENTERED. For ex : The taxes paid figures below will get filled up when the Schedules linked to them are filled."

D12(i).	Total Advance Tax Paid	0	D12(ii).	Total Self Assessment Tax Paid	0
D12(iii).	Total TDS Claimed	5802	D12(iv).	Total TCS Claimed	0
D12(v).	Total Taxes Paid (D12[(i)+(ii)+(iii)+(iv)])				5802
D13.	Amount Payable(D11 - D12)(if D11 > D12)				0
D14.	Refund(D12 - D11)(if D12 > D11)				0

Exempt Income(For reporting purposes)

i.	Sec.10(38) (Exempted Long term Capital Gains)	0
ii.	Sec.10(34) (Exempted Dividend Income)	0
iii.	Agriculture Income(<= Rs.5000)	0

iv.	Others		
Sl.No.	Nature of Income	Description (If Any Other selected)	Amount
1	<input type="checkbox"/> Select		
Total			0



Income Tax E-Filing (ITR-1)

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Exempt Income (For reporting purposes)			
i.	Sec.10(38) (Exempted Long term Capital Gains)		0
ii.	Sec.10(34) (Exempted Dividend Income)		0
iii.	Agriculture Income(<= Rs.5000)		0
iv.	Others		
Sl.No.	Nature of Income	Description (If Any Other selected)	Amount
1	<input type="checkbox"/> Select		
<div style="border: 1px solid gray; padding: 5px;"> <p>Total</p> <ul style="list-style-type: none"> Sec 10(5)-Leave Travel allowance Sec 10(6)-Remuneration received as an official, by whatever name called, of an embassy, high commission etc Sec 10(7)-Allowances or perquisites paid or allowed as such outside India by the Government to a citizen of India for rendering service outside India Sec 10(10)-Death-cum-retirement gratuity received Sec 10(10A)-Commuted value of pension received <li style="background-color: #007bff; color: white;">Sec 10(10AA)-Earned leave encashment Sec 10(10B)-Retrenchment Compensation received Sec 10(10C)-Amount received on voluntary retirement or termination of service Sec 10(10D)-Sum received under a life insurance policy including bonus Sec 10(11)-Statutory Provident Fund received Sec 10(12)-Recognised Provident Fund received Sec 10(13)-Approved superannuation fund received Sec 10(13A)-House Rent Allowance Sec 10(14)(i)-Allowances or benefits not in a nature of perquisite specifically granted and incurred in performance of duties of office or employment Sec 10(14)(ii)- Allowances or benefits not in a nature of perquisite specifically granted in performance of duties of office or employment Sec 10(15)-Income by way of interest, premium on redemption or other payment on such securities, bonds, annuity certificates, savings certificates, other certificates Sec 10(16)-Scholarships granted to meet the cost of education Sec 10(17)-Allowance MP/MLA/MLC Sec 10(17A)-Award instituted by Government </div>			
<p>Part E - Other</p> <p>D15 Details of all</p> <p>a) Bank Account</p> <p>S.No. IFS Code</p> <p>1</p> <p>b) Other Bank</p> <p>S.No. IFS Code</p> <p>2</p>			

+ Add X Delete

Verification



Income Tax E-Filing (ITR-1)

ITR-1 Form x

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Part E - Other Information

D15.Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) *

a) Bank Account in which refund, if any, shall be credited

S.No.	IFS Code of the bank	Name of the bank	Account Number (the number should be 9 digits or more as per CBS system of the bank)
1	<input type="text" value="IBKL0000409"/>	<input type="text" value="IDBI Ltd"/>	<input type="text" value="0409104000019567"/>

b) Other Bank Account details

S.No.	IFS Code of the bank	Name of the bank	Account Number (the number should be 9 digits or more as per CBS system of the bank)
2	<input type="checkbox"/> <input type="text"/>	<input type="text"/>	<input type="text"/>

Verification

I, * son/daughter of * solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and in accordance with the provisions of the Income- tax Act 1961,

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. I am holding permanent account number*

Place * Date *

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:

Identification No. of TRP	Name of TRP	If TRP is entitled for any reimbursement from the Government, amount thereof
<input type="text"/>	<input type="text"/>	<input type="text"/>



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Instructions Part A General Information Computation of Income and Tax Tax Details Taxes Paid And Verification **80G**

Instructions for correct calculation of 80G

A. Donations entitled for 100% deduction without qualifying limit

S No.	Name of Donee*	Address *	City or Town or District *	State *	Pin Code*	PAN of Donee*	Amount of Donation*	Eligible Amount of Donation
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
TotalA							<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="button" value="+ Add"/> <input type="button" value="X Delete"/>								

B. Donations entitled for 50% deduction without qualifying limit

S No.	Name of Donee*	Address*	City or Town or District *	State*	Pin Code*	PAN of Donee*	Amount of Donation*	Eligible Amount of Donation
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
TotalB							<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="button" value="+ Add"/> <input type="button" value="X Delete"/>								

C. Donations entitled for 100% deduction subject to qualifying limit

S No.	Name of Donee*	Address*	City or Town or District *	State *	Pin Code*	PAN of Donee*	Amount of Donation*	Eligible Amount of Donation
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
TotalC							<input type="text" value="0"/>	<input type="text" value="0"/>
<input type="button" value="+ Add"/> <input type="button" value="X Delete"/>								

D. Donations entitled for 50% deduction subject to qualifying limit



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ITR-1 Form
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ITR-1 - Assessment Year - 2018-19

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Instructions
Part A General Information
Computation of Income and Tax
Tax Details
Taxes Paid And Verification
80G

Total Taxes Paid

"PLEASE NOTE THAT CALCULATED FIELDS (IN GREY) ARE PICKED UP FROM OTHER SCHEDULES AND ARE NOT TO BE ENTERED. For ex : The taxes paid figures below will get filled up when the Schedules linked to them are filled."

D12(i).	Total Advance Tax Paid	0	D12(ii).	Total Self Assessment Tax Paid	0
D12(iii).	Total TDS Claimed	0	D12(iv).	Total TCS Claimed	0
D12(v).	Total Taxes Paid (D12[(i)+(ii)+(iii)+(iv)])				0
D13.	Amount Payable(D11 - D12)(if D11 > D12)				0
D14.	Refund(D12 - D11)(if D12 > D11)				0

Exempt Income(For reporting purposes)

i.	Sec.10(38) (Exempted Long term Capital Gains)	0
ii.	Sec.10(34) (Exempted Dividend Income)	0
iii.	Agriculture Income(<= Rs.5000)	0

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Thank You So Much
Everyone



**Name:- Dr. N. PURUSOTHAMAN , ASSIT., PROF
DEPARTMENT OF COMMERCE**