

FORM

ITR-4  
SUGAM

## INDIAN INCOME TAX RETURN

[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE]

[Not for an individual who is either Director in a company or has invested in unlisted equity shares]

(Please refer instructions for eligibility)

Assessment Year

2019 - 20

## PART A GENERAL INFORMATION

(A1) First Name	(A2) Middle Name	(A3) Last Name	(A4) Permanent Account Number
(A5) Date of Birth/Formation (DD/MM/YYYY)			(A6) Flat/Door/Block No.
(A7) Name of Premises/ Building/ Village	(A8) Road/Street/Post Office		(A9) Area/locality
(A10) Town/City/District	(A11) State	(A12) Country	(A13) Pin code/Zip code
(A14) Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)			(A15) Status Individual <input type="checkbox"/> HUF <input type="checkbox"/> Firm (other than LLP) <input type="checkbox"/>
(A16) Residential/Office Phone Number with STD code/ Mobile No.1		(A17) Mobile No. 2	(A18) Email Address-1 (self)
			Email Address -2
(A19) Nature of employment - <input type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Pensioners <input type="checkbox"/> Others			
(A20) Filed u/s (Tick) [Please see instruction]-		<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 119(2)(b)- after condonation of delay	
Or Filed in response to notice u/s		<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153C	
(A21) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)		/ /	
(A22) If filed in response to notice u/s 139(9) /142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number & Date of such Notice or Order		/ /	
(A23) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -			
(1) Name of the representative			
(2) Capacity of the representative			
(3) Address of the representative			
(4) Permanent Account Number (PAN) of the representative			

## PART B GROSS TOTAL INCOME

Whole- Rupee(₹) only

B1	Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)	B1	
B2	i Gross Salary	i	
SALARY / PENSION	a Salary as per section 17(1)	ia	
	b Value of perquisites as per section 17(2)	ib	
	c Profit in lieu of salary as per section 17(3)	ic	
	ii Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility)	ii	
	iii Net Salary (i - ii)	iii	
	iv Deductions u/s 16 (iva + ivb+ivc)	iv	
	a Standard deduction u/s 16(ia)	iva	
	b Entertainment allowance u/s 16(ii)	ivb	
	c Professional tax u/s 16(iii)	ivc	
	v Income chargeable under the head 'Salaries' (iii - iv) (NOTE- Ensure to Fill "Sch TDS1")	B2	
B3	Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>		
HOUSE PROPERTY	i Gross rent received/ receivable/ lettable value during the year	i	
	ii Tax paid to local authorities	ii	
	iii Annual Value (i - ii)	iii	
	iv 30% of Annual Value	iv	
	v Interest payable on borrowed capital	v	
	vi Arrears/Unrealized Rent received during the year Less 30%	vi	
	vii Income chargeable under the head 'House Property' (iii - iv - v) + vi (If loss, put the figure in negative)	B3 ( )	
B4	Income from Other Sources (drop down to be provided in e-filing utility specifying nature of income) NOTE- Fill "Sch TDS2" if applicable.		
	Less: Deduction u/s 57(ia) (in case of family pension only)	B4	
B5	Gross Total Income (B1+B2+B3+B4)	B5 ( )	

FOR OFFICE USE ONLY

STAMP RECEIPT NO.  
HERE

SEAL, DATE AND SIGNATURE OF RECEIVING OFFICIAL

**PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME** (Refer to instructions for limits on Amount of Deductions as per "Income Tax Act")

<b>C1</b>	<b>80C</b>		<b>C2</b>	<b>80CCC</b>		<b>C3</b>	<b>80CCD (1)</b>			
<b>C4</b>	<b>80CCD(1B)</b>		<b>C5</b>	<b>80CCD(2)</b>		<b>C6</b>	<b>80CCG</b>			
<b>C7</b>	<b>80D</b>	<i>Drop down to be provided in e-filing utility</i>	<b>C8</b>	<b>80DD</b>	<i>Drop down to be provided in e-filing utility</i>	<b>C9</b>	<b>80DDB</b>	<i>Drop down to be provided in e-filing utility</i>		
<b>C10</b>	<b>80E</b>		<b>C11</b>	<b>80EE</b>		<b>C12</b>	<b>80G</b>	<i>Please fill up Schedule 80G</i>		
<b>C13</b>	<b>80GG</b>		<b>C14</b>	<b>80GGC</b>		<b>C15</b>	<b>80TTA</b>			
<b>C16</b>	<b>80TTB</b>		<b>C17</b>	<b>80U</b>	<i>Drop down to be provided in e-filing utility</i>					
<b>C18</b>	<b>Total deductions (Add items C1 to C17)</b>								<b>C18</b>	
<b>C19</b>	<b>Taxable Total Income (B5 - C18 )</b>								<b>C19</b>	

**PART D – TAX COMPUTATIONS AND TAX STATUS**

<b>D1</b>	<b>Tax payable on total income (C19)</b>	<b>D1</b>	
<b>D2</b>	<b>Rebate on 87A</b>	<b>D2</b>	
<b>D3</b>	<b>Tax payable after Rebate (D1-D2)</b>	<b>D3</b>	
<b>D4</b>	<b>Health and Education Cess @ 4% on (D3)</b>	<b>D4</b>	
<b>D5</b>	<b>Total Tax, and Cess ( D3+D4)</b>	<b>D5</b>	
<b>D6</b>	<b>Relief u/s 89</b>	<b>D6</b>	
<b>D7</b>	<b>Balance Tax after Relief (D5 – D6)</b>	<b>D7</b>	
<b>D8</b>	<b>Total Interest u/s 234A</b>	<b>D8</b>	
<b>D9</b>	<b>Total Interest u/s 234B</b>	<b>D9</b>	
<b>D10</b>	<b>Total Interest u/s 234C</b>	<b>D10</b>	
<b>D11</b>	<b>Fee u/s 234F</b>	<b>D11</b>	
<b>D12</b>	<b>Total Tax, Fee and Interest (D7 + D8 + D9 + D10 + D11)</b>	<b>D12</b>	
<b>D13</b>	<b>Total Advance Tax Paid</b>	<b>D13</b>	
<b>D14</b>	<b>Total Self-Assessment Tax Paid</b>	<b>D14</b>	
<b>D15</b>	<b>Total TDS Claimed (total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2)</b>	<b>D15</b>	
<b>D16</b>	<b>Total TCS Collected (total of column (5) of Schedule-TCS)</b>	<b>D16</b>	
<b>D17</b>	<b>Total Taxes Paid (D13 + D14 + D15 +D16)</b>	<b>D17</b>	
<b>D18</b>	<b>Amount payable (D12 – D17, If D12 &gt; D17)</b>	<b>D18</b>	
<b>D19</b>	<b>Refund (D17 – D12, If D17 &gt; D12)</b>	<b>D19</b>	
<b>D20</b>	<b>Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5)</b> <i>(Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)</i>	<b>D20</b>	

<b>BANK ACCOUNT</b>	<b>D21</b>	<b>Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)</b>				
		<b>Sl.</b>	<b>IFS Code of the Bank</b>	<b>Name of the Bank</b>	<b>Account Number</b>	<i>(tick one account <input checked="" type="checkbox"/> for refund )</i>
		<b>i</b>				
		<b>ii</b>				

<b>SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION</b>				
<b>COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD</b>				
S. No.	Name of Business	Business code	Description	
(i)				
E1	Gross Turnover or Gross Receipts			
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date		E1a
	b	Any other mode		E1b
E2	Presumptive Income under section 44AD			
	a	6% of E1a or the amount claimed to have been earned, whichever is higher		E2a
	b	8% of E1b or the amount claimed to have been earned, whichever is higher		E2b
	c	Total (a + b)		E2c
	NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & regular ITR 3 or 5 has to be filled not this form			
<b>COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA</b>				
S. No.	Name of Business	Business code	Description	
(i)				
E3	Gross Receipts		E3	
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher		E4	
	NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & regular ITR 3 or 5 has to be filled not this form			
<b>COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE</b>				
S. No.	Name of Business	Business code	Description	
(i)				
	<u>Registration No. of goods carriage</u>	<u>Whether owned/ leased/ hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/ leased/hired by assessee</u>
				<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>
(i)	(1)	(2)	(3)	(4)
(a)				(5)
(b)				
<b>Add row options as necessary (upto maximum 10)</b>				
E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)]		E5	
	NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then the regular ITR 3/5 form has to be filled and not this form			
E6	Salary and interest paid to the partners		E6	
	NOTE – This is to be filled up only by firms			
E7	Presumptive Income u/s 44AE (E5-E6)		E7	
E8	Income chargeable under Business or Profession (E2c+E4+E7 )		E8	
<b>INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST</b>				
Note – Please furnish the information below for each GSTIN No. separately				
E9	GSTIN No(s).		E9	
E10	Annual value of outward supplies as per the GST returns filed		E10	
<b>FINANCIAL PARTICULARS OF THE BUSINESS</b>				
NOTE—For E11 to E25 furnish the information as on 31 <sup>st</sup> day of March, 2019				
E11	Partners/ Members own capital		E11	
E12	Secured loans		E12	
E13	Unsecured loans		E13	
E14	Advances		E14	
E15	Sundry creditors		E15	
E16	Other liabilities		E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)		E17	
E18	Fixed assets		E18	
E19	Inventories		E19	

E20	Sundry debtors	E20	
E21	Balance with banks	E21	
E22	Cash-in-hand	E22	
E23	Loans and advances	E23	
E24	Other assets	E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)	E25	
<b>NOTE</b> ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)			

**Schedule 80G**      **DETAILS OF DONATIONS ENTITLED FOR DEDUCTION UNDER SECTION 80G**

<b>DETAILS OF DONATIONS</b>	<b>A</b> Donations entitled for 100% deduction without qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total donation	
	i						
	ii						
	iii	Total					
	<b>B</b> Donations entitled for 50% deduction without qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total donation	
	i						
	ii						
	iii	Total					
	<b>C</b> Donations entitled for 100% deduction subject to qualifying limit						
	Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total donation	
	i						
	ii						
iii	Total						
<b>D</b> Donations entitled for 50% deduction subject to qualifying limit							
Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation	
			Donation in cash	Donation in other mode	Total donation		
i							
ii							
iii	Total						
<b>E</b> Total donations (Aiii + Biii + Ciii + Diii)							

**SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS**

	BSR Code	Date of Deposit (DD/MM/YYYY)	Challan No.	Tax paid
	Col (1)	Col (2)	Col (3)	Col (4)
R1				
R2				
R3				

**NOTE** ▶ Enter the totals of Advance tax and Self-Assessment tax in D14 & D15

**Schedule TCS Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]**

Sl No	Tax Collection Account Number of the Collector	Name of the Collector	Details of amount paid as mentioned in Form 26AS	Tax Collected	Amount out of (4) being claimed
(1)	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)
i					
ii					

**NOTE** ▶ Please enter total of column (5) of Schedule-TCS in D17

**SCHEDULE TDS1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY [As per Form 16 issued by Employer(s)]**

	TAN	Name of the Employer	Income under Salary	Tax deducted
	Col (1)	Col (2)	Col (3)	Col (4)
S1				
S2				
S3				

**NOTE** ▶ Enter the total of column 4 of Schedule-TDS1 and column 9 of Schedule-TDS2 in D16

**SCHEDULE TDS2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY [As per Form 16 A issued or Form 16C furnished by Deductor(s)]**

Sl. No.	TAN of the Deductor/ PAN of Tenant	Unclaimed TDS brought forward (b/f)		TDS of the current Fin. Year	TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)	Corresponding Income offered		TDS credit being carried forward
		Fin. Year in which deducted	TDS b/f	TDS Deducted	TDS Claimed	Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i								
ii								

**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 is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making returns in my capacity as \_\_\_\_\_ (drop down to be provided in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_. (Please see instruction)

Place:

Signature here →

Date :

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

TRP PIN (10 Digit)	Name of TRP	Counter Signature of TRP
Amount to be paid to TRP		