

SREE CHAITANYA MAHAVIDYALAYA

B.COM (Hons./Gen.) SEMESTER – IV * INTERNAL EXAMINATIONS 2020

FACSSEC02M : Tax Returns and Filing of Tax Returns

PROJECT WORK ASSIGNMENTS (F)

INSTRUCTION TO STUDENTS

Submit your **PROJECT WORKBOOK** by -

[1] **EMAIL**. You can write the Two Assignments, take PHOTO & save them together in PDF format, and send the single PDF document containing (Assignments + Registration Certificate/ Admit Card/ College Fee Book) within **12.00 noon of 04.12.2020** : Honours students : saikatdutta285@yahoo.com; General Students : 786x666@gmail.com

(OR),

[2] **College Office**. Submit **HARDCOPY** of (Assignments + Registration Certificate/ Admit Card/ College Fee Book) in sealed envelope to the College Office, within **12.00 noon of 04.12.2020**. The College will not be responsible for wrong delivery of answer-script beyond **12.00 noon**.

The front cover of your Workbook must contain the following information:

PROJECT WORKBOOK on TAX RETURNS AND FILING OF TAX RETURNS

Student's Name: Course : B.Com (Honours / General) SEM. 4
Registration No.: College Roll No.: Signature of Student

Assignment 1 :

- Write down the procedure of applying for PAN Number by Individuals.
- Download a **PAN Form** from website www.incometaxindiaefiling.gov.in and fill up the PAN Form with your personal data (hypothetical). (PAN Form attached herewith as reference).

(3+3)

Assignment 2 :

- Write down the procedure of filing a Tax Return by individuals using ITR-1.
- Download a **ITR-1 Form** from website www.incometaxindiaefiling.gov.in and fill it up with your personal data (hypothetical) as below. (ITR-1 Form attached herewith as reference).

PAN No		Nature of Employment	
Name		Gross Salary	
Father's Name		Profession Tax	
Date of Birth		Income from other sources (p.a.)	
Aadhaar No.		Contribution in PPF	
Email		<u>Bank Account Details</u>	
Address		IFS Code	
Residential Status		Name of the bank	
Assessment Year		Account No.	

(4+5)

ENCLOSURES (2)

Form No. 49A

**Application for Allotment of Permanent Account Number
[In the case of Indian Citizens/Indian Companies/Entities incorporated in India/
Unincorporated entities formed in India]**

See Rule 114

To avoid mistake (s), please follow the accompanying instructions and examples before filling up the form

Only 'Individuals' to affix recent photograph (3.5 cm x 2.5 cm)

Only 'Individuals' to affix recent photograph (3.5 cm x 2.5 cm)

Assessing officer (AO code)

Area code	AO type	Range code	AO No.

Sign / Left Thumb impression across this photo

Signature / Left Thumb Impression

Sir,

I/We hereby request that a permanent account number be allotted to me/us.

I/We give below necessary particulars:

1 Full Name (Full expanded name to be mentioned as appearing in proof of identity/date of birth/address documents: initials are not permitted)

Please select title, as applicable Shri Smt. Kumari M/s

Last Name / Surname

First Name

Middle Name

2 Abbreviations of the above name, as you would like it, to be printed on the PAN card

3 Have you ever been known by any other name? Yes No (please tick as applicable)

If yes, please give that other name

Please select title, as applicable Shri Smt. Kumari M/s

Last Name / Surname

First Name

Middle Name

4 Gender (for Individual applicants only) Male Female Transgender (please tick as applicable)

5 Date of Birth/Incorporation/Agreement/Partnership or Trust Deed/ Formation of Body of individuals or Association of Persons

Day Month Year

6 Details of Parents (applicable only for individual applicants)

Whether mother is a single parent and you wish to apply for PAN by furnishing the name of your mother only?

Yes No (please tick as applicable)

If yes, please fill in mother's name in the appropriate space provide below.

Father's Name (Mandatory except where mother is a single parent and PAN is applied by furnishing the name of mother only)

Last Name / Surname

First Name

Middle Name

Mother's Name (optional except where mother is a single parent and PAN is applied by furnishing the name of mother only)

Last Name / Surname

First Name

Middle Name

Select the name of either father or mother which you may like to be printed on PAN card (Select one only)

Father's name Mother's name (Please tick as applicable)

(In case no option is provided then PAN card will be issued with father's name except where mother is a single parent and you wish to apply for PAN by furnishing name of the mother only).

7 Address

Residence Address

Flat / Room / Door / Block No.

Name of Premises / Building / Village

Road / Street / Lane/Post Office

Area / Locality / Taluka/ Sub- Division

Town / City / District

State / Union Territory

Pincode / Zip code

Country Name

Office Address	
Name of office	
Flat / Room / Door / Block No.	
Name of Premises / Building / Village	
Road / Street / Lane/Post Office	
Area / Locality / Taluka/ Sub- Division	
Town / City / District	
State / Union Territory	Pincode / Zip code Country Name
8 Address for Communication	<input type="checkbox"/> Residence <input type="checkbox"/> Office (Please tick as applicable)
9 Telephone Number & Email ID details	
Country code	Area/STD Code Telephone / Mobile number
Email ID	
10 Status of applicant	
Please select status, <input checked="" type="checkbox"/> as applicable	
<input type="checkbox"/> Individual	<input type="checkbox"/> Hindu undivided family <input type="checkbox"/> Company <input type="checkbox"/> Partnership Firm <input type="checkbox"/> Government
<input type="checkbox"/> Trusts	<input type="checkbox"/> Body of Individuals <input type="checkbox"/> Local Authority <input type="checkbox"/> Artificial Juridical Persons <input type="checkbox"/> Association of Persons <input type="checkbox"/> Limited Liability Partnership
11 Registration Number (for company, firms, LLPs etc.)	
12 In case of a person, who is required to quote Aadhaar number or the Enrolment ID of Aadhaar application form as per section 139 AA	
Please mention your AADHAAR number (if allotted)	
If AADHAAR number is not allotted, please mention the enrolment ID of Aadhaar application form	
Name as per AADHAAR letter or card or as per the Enrolment ID of Aadhaar application form	
13 Source of Income Please select, <input checked="" type="checkbox"/> as applicable	
<input type="checkbox"/> Salary	<input type="checkbox"/> Capital Gains
<input type="checkbox"/> Income from Business / Profession Business/Profession code [For Code: Refer instructions]	<input type="checkbox"/> Income from Other sources
<input type="checkbox"/> Income from House property	<input type="checkbox"/> No income
14 Representative Assessee (RA)	
Full name, address of the Representative Assessee, who is assessable under the Income Tax Act in respect of the person, whose particulars have been given in the column 1-13.	
Full Name (Full expanded name : initials are not permitted)	
Please select title, <input checked="" type="checkbox"/> as applicable	
<input type="checkbox"/> Shri	<input type="checkbox"/> Smt. <input type="checkbox"/> Kumari <input type="checkbox"/> M/s
Last Name / Surname	
First Name	
Middle Name	
Address	
Flat / Room / Door / Block No.	
Name of Premises / Building / Village	
Road / Street / Lane/Post Office	
Area / Locality / Taluka/ Sub- Division	
Town / City / District	
State / Union Territory	Pincode
15 Documents submitted as Proof of Identity (POI), Proof of Address (POA) and Proof of Date of Birth (POB)	
I/We have enclosed as proof of identity, as proof of address and as proof of date of birth.	
[Please refer to the instructions (as specified in Rule 114 of I.T. Rules, 1962) for list of mandatory certified documents to be submitted as applicable] [Annexure A, Annexure B & Annexure C are to be used wherever applicable]	
16 I/We, the applicant, in the capacity of do hereby declare that what is stated above is true to the best of my/our information and belief.	
Place :	
Date :	
	Signature / Left Thumb Impression of Applicant (inside the box)

INSTRUCTIONS FOR FILLING FORM 49A

- (a) Form to be filled legibly in **BLOCK LETTERS** and preferably in **BLACK INK**. **Form should be filled in English only**
- (b) Each box, wherever provided, should contain only one character (alphabet /number / punctuation sign) leaving a blank box after each word.
- (c) 'Individual' applicants should affix two recent colour photographs with white background (size 3.5 cm x 2.5 cm) in the space provided on the form. The photographs should not be stapled or clipped to the form. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form.
- (d) Signature / Left hand thumb impression should be provided across the photo affixed on the left side of the form in such a manner that portion of signature/impression is on photo as well as on form.
- (e) Signature /Left hand thumb impression should be **within the box** provided on the right side of the form. The signature should not be on the photograph affixed on right side of the form. If there is any mark on this photograph such that it hinders the clear visibility of the face of the applicant, the application will not be accepted.
- (f) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer under official seal and stamp.
- (g) AO code (Area Code, AO Type, Range Code and AO Number) of the Jurisdictional Assessing Officer must be filled up by the applicant. These details can be obtained from the Income Tax Office or PAN Centre or websites of PAN Service Providers on www.utiitsl.com or www.tin-nsdl.com
- (h) Guidelines for filling the Form 49A:

Item No.	Item Details	Guidelines for filling the form																																																																																																																																																																																																																																																
1	Full Name	<p>Please select appropriate title. Do not use abbreviations in the First and the Last name/Surname. For example RAVIKANT should be written as :</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Last Name/Surname</td> <td>R</td><td>A</td><td>V</td><td>I</td><td>K</td><td>A</td><td>N</td><td>T</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>First Name</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>Middle Name</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>For example SURESH SARDA should be written as :</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Last Name/Surname</td> <td>S</td><td>A</td><td>R</td><td>D</td><td>A</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>First Name</td> <td>S</td><td>U</td><td>R</td><td>E</td><td>S</td><td>H</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>Middle Name</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>For example POONAM RAVI NARAYAN should be written as:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Last Name/Surname</td> <td>N</td><td>A</td><td>R</td><td>A</td><td>Y</td><td>A</td><td>N</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>First Name</td> <td>P</td><td>O</td><td>O</td><td>N</td><td>A</td><td>M</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>Middle Name</td> <td>R</td><td>A</td><td>V</td><td>I</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p>For example SATYAM VENKAT M. K. RAO should be written as :</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Last Name/Surname</td> <td>R</td><td>A</td><td>O</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>First Name</td> <td>S</td><td>A</td><td>T</td><td>Y</td><td>A</td><td>M</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>Middle Name</td> <td>V</td><td>E</td><td>N</td><td>K</td><td>A</td><td>T</td><td></td><td>M</td><td></td><td>K</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	Last Name/Surname	R	A	V	I	K	A	N	T												First Name																				Middle Name																				Last Name/Surname	S	A	R	D	A															First Name	S	U	R	E	S	H														Middle Name																				Last Name/Surname	N	A	R	A	Y	A	N													First Name	P	O	O	N	A	M														Middle Name	R	A	V	I																Last Name/Surname	R	A	O																	First Name	S	A	T	Y	A	M														Middle Name	V	E	N	K	A	T		M		K									
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For example **M. S. KANDASWAMY (MADURAI SOMASUNDRAM KANDASWAMY)** should be written as :

Last Name/Surname	K	A	N	D	A	S	W	A	M	Y									
First Name	M	A	D	U	R	A	I												
Middle Name	S	O	M	A	S	U	N	D	R	A	M								

Applicants other than 'Individuals' may ignore above instructions.
 Non-Individuals should write their full name starting from the first block of Last Name/Surname. If the name is longer than the space provided for the last name, it can be continued in the space provided for First and Middle Name.

For example **XYZ DATA CORPORATION (INDIA) PRIVATE LIMITED** should be written as :

Last Name/Surname	X	Y	Z		D	A	T	A		C	O	R	P	O	R	A	T	I	O	N		(I	N	D	
First Name	I	A)		P	R	I	V	A	T	E		L	I	M	I	T	E	D							
Middle Name																										

For example **MANOJ MAFATLAL DAVE (HUF)** should be written as :

Last Name/Surname	M	A	N	O	J		M	A	F	A	T	L	A	L		D	A	V	E		(H	U	F)
First Name																									
Middle Name																									

In case of Company, the name should be provided without any abbreviations. For example, different variations of 'Private Limited' viz. Pvt Ltd, Private Ltd, Pvt Limited, P Ltd, P. Ltd., P. Ltd are not allowed. It should be 'Private Limited' only.

In case of sole proprietorship concern, the proprietor should apply for PAN in his/her own name. Name should not be prefixed with any title such as Shri, Smt, Kumari, Dr., Major, M/s etc.

2 Abbreviation of the full name to be printed on the PAN card

Individual applicants should provide full/abbreviated name to be printed on the PAN card. Name, if abbreviated, should necessarily contain the last name. For example:

SATYAM VENKAT M. K. RAO which is written in the Name field as :

Last Name/Surname	R	A	O																						
First Name	S	A	T	Y	A	M																			
Middle Name	V	E	N	K	A	T		M		K															

Can be written as in 'Name to be printed on the PAN Card' column as
 SATYAM VENKAT M. K. RAO or
 S. V. M. K. RAO or
 SATYAM V. M. K. RAO
 For non individual applicants, this should be same as last name field in item no. 1 above.

3 Have you ever been known by any other name?

If applicant selects 'Yes', then it is mandatory to provide details of the other name. Instructions in Item No. 1 with respect to name apply here. Title should be similar to the title mentioned in item No. 1.

4	Gender	This field is mandatory for Individuals. Field should be left blank in case of other applicants.																
5	Date of Birth/Incorporation / Agreement / Partnership or Trust Deed / Formation of Body of Individuals / Association of Persons	<p>Date cannot be a future date. Date: 2nd August 1975 should be written as:</p> <table border="1" data-bbox="392 165 906 282"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td>0</td><td>2</td><td>0</td><td>8</td><td>1</td><td>9</td><td>7</td><td>5</td> </tr> </table> <p>Relevant date for different categories of applicants is: Individual: Actual Date of Birth; Company: Date of Incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of Incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.</p>	D	D	M	M	Y	Y	Y	Y	0	2	0	8	1	9	7	5
D	D	M	M	Y	Y	Y	Y											
0	2	0	8	1	9	7	5											
6	Details of Parents (Applicable to Individuals only)	<p>Instructions in Item No.1 with respect to name apply here.</p> <p>Whether mother is a single parent and you wish to apply for PAN by furnishing mother's name only?</p> <p>It is mandatory for Individual applicants to select the flag (i.e. 'Yes' or 'No'). This flag should be selected as 'Yes' only if (i) Mother is a single parent, and (ii) You wish to apply for PAN using mother's name only. Father's name should be left blank. If the flag is selected as 'No', then father's name is mandatory. For such cases, mother's name is optional.</p> <p>Father's Name: It is mandatory for Individual applicants (except for cases where mother is a single parent) to provide father's name. Married woman applicant should also give father's name and not husband's name.</p> <p>Mother's Name: This is an optional field. Mother's name is mandatory if the flag value (i.e. Whether mother is a single parent and you wish to apply for PAN by furnishing mother's name only?) is selected as 'Yes'.</p> <p>Name to be printed on the PAN card: Appropriate flag should be selected to indicate the name (out of the father's name and mother's name given in the form) to be printed on the PAN card. If the 'Mother as a Single Parent' field is selected as 'Yes', then mother's name flag should only be selected for the name to be printed on the PAN Card.</p> <p>If none of the option is selected, then father's name shall be considered for printing on the PAN card. In case of mother as a single parent, mother's name shall be considered for printing on the PAN Card.</p>																
7	Address - Residence and office	<p>R - Residence Address: For Individuals, HUF, AOP, BOI or AJP, residential address is mandatory. Other applicants should leave this field blank.</p> <p>O - Office Address: (1) Name of Office and address to be mentioned in case of individuals having source of income as salary or Business/profession[Item No.13]. (2) In case of Firm, LLP, Company, Local Authority and Trust, name of office and complete address of office is mandatory. For all categories of applicants, it is necessary to mention complete address and the details of Town/ City/District, State/Union Territory and PINCODE are mandatory. In case, a foreign address is provided then it is mandatory to provide Country Name along with ZIP Code of the country.</p>																
8	Address for communication	Individuals/HUFs/AOP/BOI/AJP may indicate either 'Residence' or 'Office' and other applicants should necessarily indicate 'Office' as the Address for Communication. All communication will be sent at the address indicated in this field.																
9	Telephone Number and Email ID	<p>(1) Telephone number should include country code (ISD code) and STD code or Mobile No. should include Country code (ISD Code). For example :</p> <p>(i) Telephone number 23555705 of Delhi should be written as</p> <table border="1" data-bbox="392 1608 1120 1729"> <tr> <td>Country code</td> <td>STD Code</td> <td>Telephone Number / Mobile number</td> </tr> <tr> <td>9 1</td> <td>1 1</td> <td>2 3 5 5 5 7 0 5</td> </tr> </table> <p>Where '91' is the country code of India and 11 is the STD Code of Delhi.</p> <p>(ii) Mobile number 9102511111 of India should be written as</p> <table border="1" data-bbox="392 1890 1212 1953"> <tr> <td>Country code</td> <td>STD Code</td> <td>Telephone Number / Mobile number</td> </tr> <tr> <td>9 1</td> <td></td> <td>9 1 0 2 5 1 1 1 1 1</td> </tr> </table> <p>Where '91' is the country code of India.</p> <p>(2) It is mandatory for the applicants to mention either their "Telephone number" or valid "e-mail id" so that they can be contacted in case of any discrepancy in the application and/or for receiving PAN through e-mail. (3) Application status updates are sent using the SMS facility on the mobile numbers mentioned in the application form.</p>	Country code	STD Code	Telephone Number / Mobile number	9 1	1 1	2 3 5 5 5 7 0 5	Country code	STD Code	Telephone Number / Mobile number	9 1		9 1 0 2 5 1 1 1 1 1				
Country code	STD Code	Telephone Number / Mobile number																
9 1	1 1	2 3 5 5 5 7 0 5																
Country code	STD Code	Telephone Number / Mobile number																
9 1		9 1 0 2 5 1 1 1 1 1																

10	Status of Applicant	This field is mandatory for all categories of applicants. In case of 'Limited Liability Partnership', the PAN will be allotted in 'Firm' status.																																												
11	Registration number	Not applicable to Individuals and HUFs. Mandatory for 'Company'. Company should mention registration number issued by the Registrar of Companies. Other applicants may mention registration number issued by any State or Central Government Authority.																																												
12	In case of a person, who is required to quote Aadhaar number or the Enrolment ID of Aadhaar application form as per section 139AA.	<p>Aadhaar Number As per provisions of section 139AA of Income Tax Act, 1961, Aadhaar number has to be provided. Copy of Aadhaar letter/card shall be provided as proof of Aadhaar.</p> <p>Enrolment ID (EID) of application for Aadhaar Only if Aadhaar is not allotted to the applicant, then EID (which includes date & time of enrolment) for Aadhaar shall be provided. Copy of EID receipt shall be provided as proof of enrolment. As specified by Ministry of Finance, Government of India notification No. 37/2017, F. No. 370133/6/2017-TPL dated May 11, 2017, it would be optional to mention Aadhaar as well as EID for the individuals (i) residing in the States of Assam, Jammu and Kashmir and Meghalaya; (ii) a non-resident as per the Income-tax Act, 1961; (iii) of the age of eighty years or more at any time during the previous year;</p> <p>Name as per Aadhaar letter/card or Enrolment ID for Aadhaar application form</p> <ul style="list-style-type: none"> • If the Aadhaar is provided by the applicant, then name as per AADHAAR letter/card has to be provided; • If EID is provided by the applicant, then name as appearing on EID receipt has to be provided in this field. <p>Supporting documents of Proof of Identity, Address and Date of Birth (other than Aadhaar) as specified in Rule 114(4) of Income Tax Rules, 1962 will be applicable for cases where there is mismatch in PAN application and Aadhaar data or EID is provided by the PAN applicant or the applicant is covered by Ministry of Finance, Government of India notification No. 37/2017, F. No. 370133/6/2017-TPL dated May 11, 2017.</p>																																												
13	Source of Income	<p>It is mandatory to indicate at least one of the sources of incomes, as mentioned in the form. In case, the income from Business/profession is selected by the applicant then an appropriate business/ profession code should be mentioned.</p> <p>Please refer the table given below to select the business/profession code:</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Business/ Profession</th> <th>Code</th> <th>Business/ Profession</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Medical Profession and Business</td> <td>11</td> <td>Films, TV and such other entertainment</td> </tr> <tr> <td>02</td> <td>Engineering</td> <td>12</td> <td>Information Technology</td> </tr> <tr> <td>03</td> <td>Architecture</td> <td>13</td> <td>Builders and Developers</td> </tr> <tr> <td>04</td> <td>Chartered Accountant/ Accountancy</td> <td>14</td> <td>Members of Stock Exchange, Share Brokers and Sub-Brokers</td> </tr> <tr> <td>05</td> <td>Interior Decoration</td> <td>15</td> <td>Performing Arts and Yatra</td> </tr> <tr> <td>06</td> <td>Technical Consultancy</td> <td>16</td> <td>Operation of Ships, Hovercraft, Aircrafts or Helicopters</td> </tr> <tr> <td>07</td> <td>Company Secretary</td> <td>17</td> <td>Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles</td> </tr> <tr> <td>08</td> <td>Legal Practitioner and Solicitors</td> <td>18</td> <td>Ownership of Horses or Jockeys</td> </tr> <tr> <td>09</td> <td>Government Contractors</td> <td>19</td> <td>Cinema Halls and Other Theatres</td> </tr> <tr> <td>10</td> <td>Insurance Agency</td> <td>20</td> <td>Others</td> </tr> </tbody> </table>	Code	Business/ Profession	Code	Business/ Profession	01	Medical Profession and Business	11	Films, TV and such other entertainment	02	Engineering	12	Information Technology	03	Architecture	13	Builders and Developers	04	Chartered Accountant/ Accountancy	14	Members of Stock Exchange, Share Brokers and Sub-Brokers	05	Interior Decoration	15	Performing Arts and Yatra	06	Technical Consultancy	16	Operation of Ships, Hovercraft, Aircrafts or Helicopters	07	Company Secretary	17	Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles	08	Legal Practitioner and Solicitors	18	Ownership of Horses or Jockeys	09	Government Contractors	19	Cinema Halls and Other Theatres	10	Insurance Agency	20	Others
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14	Name and address of Representative Assessee	<p>Section 160 of Income Tax Act, 1961 provides that any 'specified person' (assessee) can be represented through Representative Assessee. Therefore, this column should be filled in by representative assessee only as specified in Section 160 of the Income-tax Act, 1961, such as, an agent of the non-resident, guardian or manager of a minor, lunatic or idiot, Court of Wards, Administrator General, Official Trustee, receiver, manager, trustee of a Trust including Wakf.</p> <p>This field will contain particulars of the Representative Assessee. This field is mandatory if applicant is minor, deceased, idiot, lunatic or mentally retarded. Column 1 to 13 will contain details of person on whose behalf this application is submitted.</p> <p>Proof of Identity and Proof of address are also required for representative assessee.</p>																																												
15	Proof of Identity, Proof of Address and Proof of Date of Birth documents	<p>It is mandatory to attach proof of identity, proof of address and proof of date of birth with PAN application. Documents should be in the name of applicant. List of documents which will serve as proof of identity, address and date of birth for each status of applicant is as given below:</p>																																												

Document acceptable as proof of identity, address and date of birth as per Rule 114 of Income Tax Rules, 1962

Proof of Identity	Proof of Address	Proof of date of birth
Indian Citizens (including those located outside India)		
Individuals & HUF		
<p>(i) Copy of</p> <p>a. Aadhaar Card issued by the Unique Identification Authority of India; or</p> <p>b. Elector's photo identity card; or</p> <p>c. Driving License; or</p> <p>d. Passport; or</p> <p>e. Ration card having photograph of the applicant; or</p> <p>f. Arm's license; or</p> <p>g. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking; or</p> <p>h. Pensioner card having photograph of the applicant; or</p> <p>i. Central Government Health Service Scheme Card or Ex-Servicemen Contributory Health Scheme photo card; or</p> <p>(ii) Certificate of identity in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or</p> <p>(iii) Bank certificate in Original on letter head from the branch (alongwith name and stamp of the issuing officer) containing duly attested photograph and bank account number of the applicant</p>	<p>(i) Copy of</p> <p>a. Aadhaar Card issued by the Unique Identification Authority of India; or</p> <p>b. Elector's photo identity card; or</p> <p>c. Driving License; or</p> <p>d. Passport; or</p> <p>e. Passport of the spouse; or</p> <p>f. Post office passbook having address of the applicant; or</p> <p>g. Latest property tax assessment order; or</p> <p>h. Domicile certificate issued by the Government; or</p> <p>i. Allotment letter of accommodation issued by Central or State Government of not more than three years old; or</p> <p>j. Property Registration Document; or</p> <p>(ii) Copy of following documents of not more than three months old</p> <p>(a) Electricity Bill; or</p> <p>(b) Landline Telephone or Broadband connection bill; or</p> <p>(c) Water Bill; or</p> <p>(d) Consumer gas connection card or book or piped gas bill; or</p> <p>(e) Bank account statement or as per Note 2; or</p> <p>(f) Depository account statement; or</p> <p>(g) Credit card statement; or</p> <p>(iii) Certificate of address in Original signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted officer, as the case may be; or</p> <p>(iv) Employer certificate in original.</p>	<p>Copy of</p> <p>a. Birth Certificate issued by the Municipal Authority or any office authorized to issue Birth and Death Certificate by the Registrar of Birth and Death or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955); or</p> <p>b. Pension payment order; or</p> <p>c. Marriage certificate issued by Registrar of Marriages; or</p> <p>d. Matriculation Certificate or Mark Sheet of recognized board or</p> <p>e. Passport; or</p> <p>f. Driving License; or</p> <p>g. Domicile Certificate issued by the Government; or</p> <p>h. Aadhaar Card issued by the Unique Identification Authority of India; or</p> <p>i. Elector's photo identity card; or</p> <p>j. Photo identity card issued by the Central Government or State Government or Public Sector Undertaking or State Public Sector Undertaking; or</p> <p>k. Central Government Health Service Scheme photo Card or Ex-Servicemen Contributory Health Scheme photo card; or</p> <p>l. Affidavit sworn before a magistrate stating the date of birth.</p>
<p>Note:</p> <p>1. In case of Minor, any of the above mentioned documents as proof of identity and address of any of parents/guardians of such minor shall be deemed to be the proof of identity and address for the minor applicant.</p> <p>2. For HUF, an affidavit made by the Karta of Hindu Undivided Family stating name, father's name and address of all the coparceners on the date of application and copy of any of the above documents in the name of Karta of HUF is required as proof of identity, address and date of birth.</p>	<p>Note:</p> <p>1. Proof of Address is required for residence address mentioned in item no. 7.</p> <p>2. In case of an Indian citizen residing outside India, copy of Bank Account Statement in country of residence or copy of Non-resident External (NRE) bank account statements (not more than three months old) shall be the proof of address.</p>	

Other than Individuals and HUF		
1	Company	Copy of Certificate of Registration issued by the Registrar of Companies.
2	Partnership Firm	Copy of Certificate of Registration issued by the Registrar of Firms or Copy of partnership deed.
3	Limited Liability Partnership	Copy of Certificate of Registration issued by the Registrar of LLPs
4	Association of Persons (Trust)	Copy of trust deed or copy of certificate of registration number issued by Charity Commissioner.
5	Association of Persons, Body of Individuals, Local Authority, or Artificial Juridical Person	Copy of Agreement or copy of certificate of registration number issued by charity commissioner or registrar of cooperative society or any other competent authority or any other document originating from any Central or State Government Department establishing identity and address of such person.

16	Signature / Thumb impression	Application must be signed by (i) the applicant; or (ii) Karta in case of HUF; or (iii) Director of a Company; or (iv) Authorised Signatory in case of AOP, Body of Individuals, Local Authority and Artificial Juridical Person; or (v) Partner in case of Firm/LLP; or (vi) Trustee; or (vii) Representative Assessee in case of Minor/deceased/idiot/lunatic/mentally retarded. Applications not signed in the given manner and in the space provided are liable to be rejected.
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GENERAL INFORMATION FOR PAN APPLICANTS

- (a) Applicants may obtain the application form for PAN (Form 49A) from any IT PAN Service Centres (managed by UTIITSL) or TIN-Facilitation Centres (TIN-FCs) / PAN Centres (managed by NSDL e-Gov), or any other stationery vendor providing such forms or download from the Income Tax Department website (www.incometaxindia.gov.in) / UTIITSL website (www.utiitsl.com) / NSDL e-Gov website (www.tin-nsdl.com).
- (b) The fee for processing PAN application is as under:
- If physical PAN Card is required, ₹ 107/- (including goods & service tax) will have to be paid by the applicant. In case, the PAN card is to be dispatched outside India then additional dispatch charge of ₹ 910/- will have to be paid by applicant.
 - If physical PAN Card is not required ₹ 72/- (including goods & service tax) will have to be paid by the applicant. PAN applicants will have to mention on the top of the application form **“Physical PAN Card not required”**. In such cases, email ID will have to be mandatorily provided to receive e-PAN Card.
- (c) Those already allotted a ten digit alphanumeric PAN shall not apply again as having or using more than one PAN is illegal. However, request for a new PAN card with the same PAN or/and Changes or Correction in PAN data can be made by filling up 'Request for New PAN Card or/and Changes or Correction in PAN Data' form available from any source mentioned in (a) above. The cost of application and processing fee is same as in the case of Form 49A.
- (d) Applicant will receive an acknowledgment containing a unique number on acceptance of this form. This **acknowledgement number** can be used for tracking the status of the application.
- (e) For more information / Application status enquiry contact:

Mode	Income-tax Department	NSDL e-Gov
Website	www.incometaxindia.gov.in	www.tin-nsdl.com
Call Center	1800-180-1961	020-27218080
Email ID		tininfo@nsdl.co.in
SMS		SMS NSDLPAN <space> Acknowledgement No. & send to 57575 to obtain application status. For example → Type 'NSDLPAN 8810101010100' and send to 57575
Address		INCOME TAX PAN SERVICES UNIT (Managed by NSDL e-Governance Infrastructure Limited), 5th Floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bungalow Chowk, Pune - 411 016.

FORM
ITR-1
SAHAJ

INDIAN INCOME TAX RETURN

[For individuals being a resident (other than not ordinarily resident) having total income upto Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income upto Rs.5 thousand]
[Not for an individual who is either Director in a company or has invested in unlisted equity shares]
(Refer instructions for eligibility)

Assessment Year

2020 - 21

PART A GENERAL INFORMATION

PAN	Name	Date of Birth	Aadhaar Number (12 digits)/Aadhaar Enrolment Id (28 digits) (If eligible for Aadhaar No.)	
Mobile No.	Email Address	Address: Flat/Door/Block No. Name of Premises/Building/Village Road/Street/Post Office Area/Locality Town/City/District State Country PIN code		
Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-Belated, <input type="checkbox"/> 139(5)-Revised, <input type="checkbox"/> 119(2)(b)- After Condonation of delay.		Nature of employment- <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)	
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			
If revised/defective, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) / /				
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/Document Identification Number (DIN) & Date of such Notice or Order / /				
Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No				
If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]				
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)			Amount (Rs) (If Yes)	
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)			Amount (Rs) (If Yes)	
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)			Amount (Rs) (If Yes)	

PART B GROSS TOTAL INCOME

Whole- Rupee (₹) only

B1	i	Gross Salary (ia + ib + ic)	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) (Ensure that it is included in salary income u/s 17(1)/17(2)/17(3))	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)	B1
B2	Tick applicable option <input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out		
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/Unrealised 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) Note: - Maximum loss from House Property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -2	B2
B3	Income from Other Sources (drop down to be provided in e-filing utility specifying nature of income)		B3
	Less: Deduction u/s 57(iia) (in case of family pension only)		
B4	Gross Total Income (B1+B2+B3) (If loss, put the figure in negative) Note: To avail the benefit of carry forward and set of loss, please use ITR -2		B4

PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer instructions for Deduction limit as per Income-tax Act)

Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? [Yes/No]

(If yes, please fill schedule DI)

80C	80CCC	80CCD(1)	80CCD(1B)	80CCD(2)	80D (Details are to be filled in the drop down to be provided in e-filing utility)	80DD (Details are to be filled in the drop down to be provided in e-filing utility)	80DDB (Details are to be filled in the drop down to be provided in e-filing utility)	80E	80EE
80EEA	80EEB	80G (Details are to be filled in the drop down to be provided in e-filing utility)	80GG	80GGA (Details are to be filled in the drop down to be provided in e-filing utility)	80GGC	80TTA	80TTB	80U (Details are to be filled in the drop down to be provided in e-filing utility)	
Total deductions					C1	Total Income (B4-C1)		C2	
Exempt Income: For reporting purpose					Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section				

PART D – COMPUTATION OF TAX PAYABLE

D1	Tax payable on total income		D2	Rebate u/s 87A		D3	Tax after Rebate	
D4	Health and education Cess @ 4% on D3		D5	Total Tax and Cess		D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	
D7	Interest u/s 234A		D8	Interest u/s 234B		D9	Interest u/s 234C	
D10	Fee u/s 234F		D11	Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – D6)				
D12	Total Taxes Paid		D13	Amount payable (D11-D12) (if D11>D12)		D14	Refund (D12-D11) (if D12>D11)	

PART E – OTHER INFORMATION

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

Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund Credit
I				

1. Minimum one account should be selected for refund credit.

2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return.

Schedule-IT Details of Advance Tax and Self-Assessment Tax payments

	BSR Code				Date of Deposit (DD/MM/YYYY)				Serial Number of Challan				Tax paid						
	Col (1)				Col (2)				Col (3)				Col (4)						
R1																			
R2																			

Schedule-TDS Details of TDS/TCS [As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/ Payer(s)/ Collector(s)]

	TAN of deductor/Collector or PAN/ Aadhaar No. of the Tenant	Name of the Deductor/ Collector/Tenant	Gross payment/ receipt which is subject to tax deduction /collection	Year of tax deduction/ collection	Tax Deducted/ collected	TDS/TCS credit out of (5) claimed this Year
	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)
T1						
T2						

Schedule DI - Details of Investment

Investment/ Deposit/ Payments for the purpose of claiming deduction under Part B of Chapter VIA

Section	Eligible amount of deduction during FY 2019-20 (As per Part C- Deductions and taxable total income)	Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 (Out of Col No.2)
Col (1) (ii)	Col (2)	Col (3)
80C		
80CCC		
80CCD(1)		
80CCD(1B)		
80CCD(2)		
80D		
80DD		
80DDB		
80E		
80EE		
80EEA		
80EEB		
80G		
80GG		
80GGA		
80GGC		
Total		

VERIFICATIONStamp Receipt No., Seal,
Date & Sign of Receiving
Official

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 this return 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).

Date:

Signature:

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

Identification No. of TRP	Name of TRP	Counter Signature of TRP

If TRP is entitled for any reimbursement from the Government, amount thereof