



Rawani & Co.
Chartered Accountants

WESTERN INDIA REGIONAL COUNCIL

E-Filing of Income Tax Returns under Income Tax

1

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Endeavor of CPC

- ☐ to promote voluntary compliance;
- ☐ to educate tax payers and citizens about tax laws;
- ☐ to provide information, forms and other assistance at the facilitation counters and also on website www.incometaxindia.gov.in
- ☐ to continuously improve service delivery
- ☐ to induct state-of-the-art and green technology with a user friendly interface & and
- ☐ to inculcate a healthy tax culture where the taxpayers and the tax collectors discharge their obligations with a sense of responsibility towards nation building

► 2

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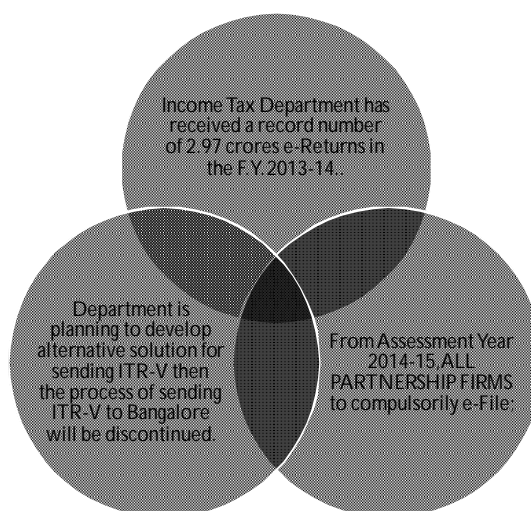
Requirements by the Department

- ▶ to be truthful and prompt in meeting all legal obligations;
- ▶ to pay taxes in time;
- ▶ to obtain PAN and quote it in all documents and correspondence
- ▶ to obtain TAN for every unit and quote it in all documents and correspondence
- ▶ to quote correct tax payment/deduction particulars in tax returns to verify credits in tax credit statements
- ▶ to file complete & correct returns, within the due dates and in appropriate tax jurisdictions
- ▶ to quote correctly Bank Account Number, MICR Code and other Bank details in the returns of income
- ▶ to intimate change of address to the tax authorities concerned
- ▶ to intimate any change in PAN particulars to designated agency & and
- ▶ to quote PAN of all deductees in the TDS Statements

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Record Numbers of Returns Filed



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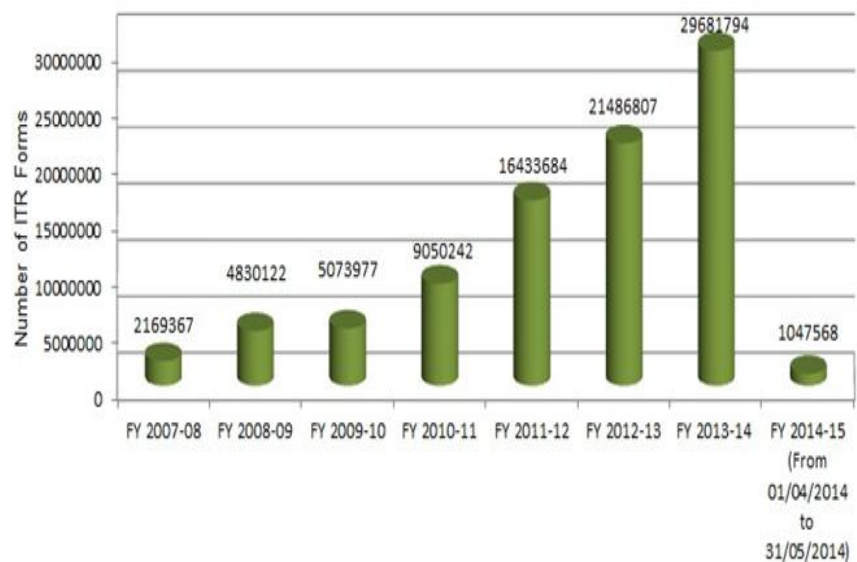
Returns Filed Summary

Year on Year Summary of e-Filed ITR Forms				
S.No.	Form	FY 2013-14 (From 01/04/2013 to 31/05/2013)	FY 2014-15 (From 01/04/2014 to 31/05/2014)	Growth (%)
1	ITR-1	180160	382859	112.51
2	ITR-2	42543	75491	77.45
3	ITR-3	13411	16078	19.89
4	ITR-4S	151739	281862	85.75
5	ITR-4	220531	258549	17.24
6	ITR-5	12859	16797	30.62
7	ITR-6	7669	12711	65.75
8	ITR-7	0	3221	-
Grand Total		628912	1047568	66.57

► 5

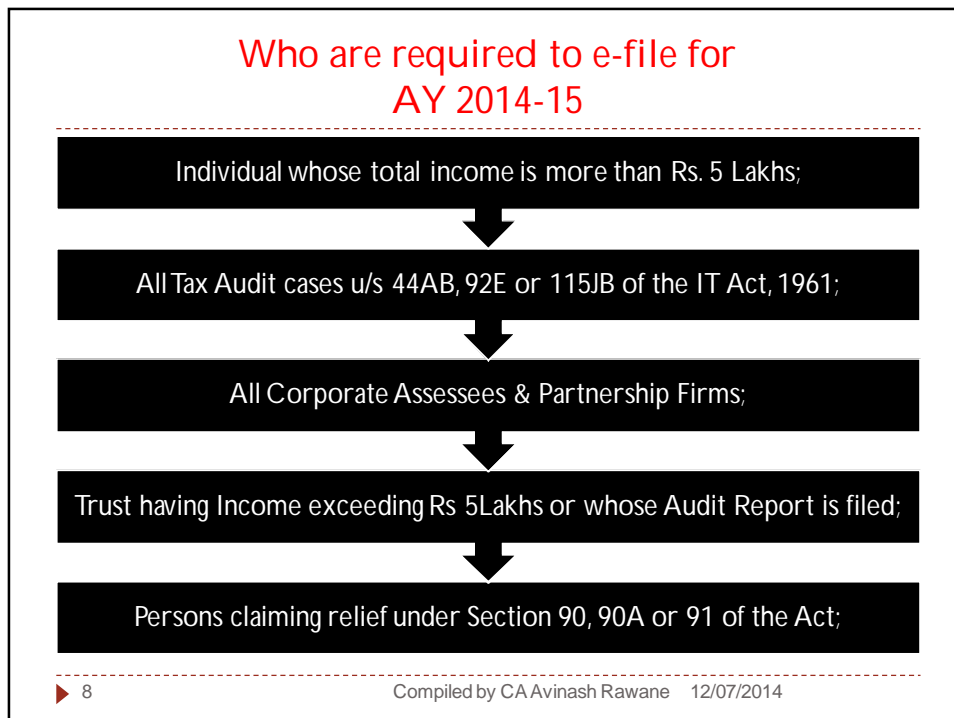
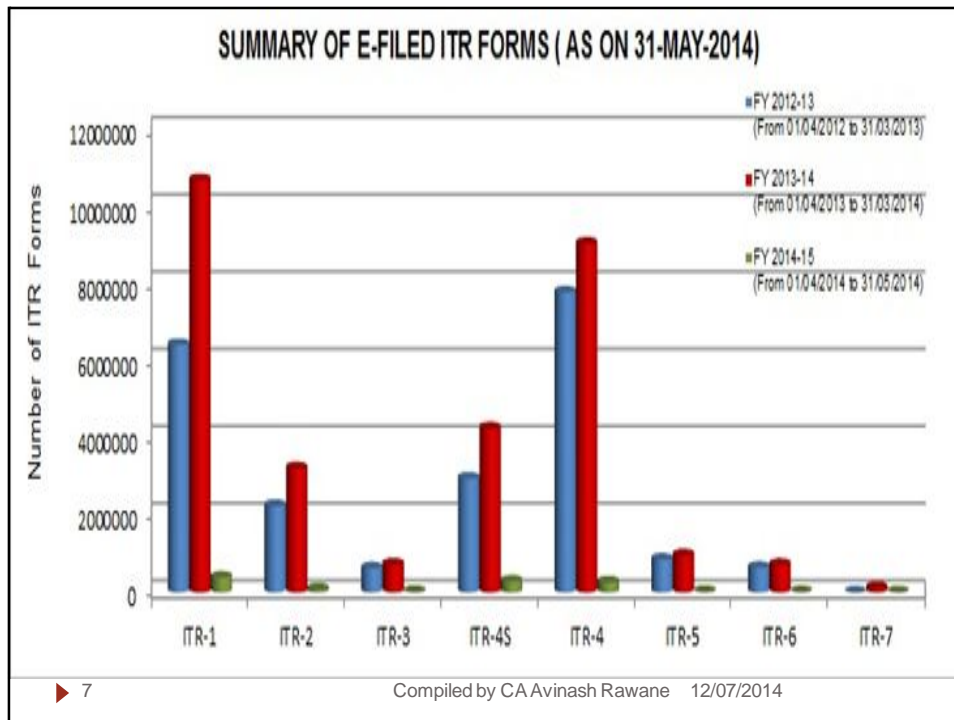
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SUMMARY OF E-FILING HISTORY



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WHICH ITR SHOULD BE SELECTED

FOR ITR-1 TO 4S						
S.No	Sources/Details of Income	Individual	Individual/HUF			
		ITR-1 (Sahaj)	ITR-2	ITR-3	ITR-4	ITR-4S (Sugam)
1	Income from Salary/Pension	•	•	•	•	
2	Income from Other Sources (only Interest Income or Family Pension)	•	•	•	•	
3	Income/Loss from Other Sources		•	•	•	
4	Income/Loss from House Property	•	•	•	•	
5	Capital Gains/Loss on sale of investment/property		•	•	•	
6	Partner in a Partnership Firm			•	•	
7	Income from Proprietary Business/Profession				•	
8	Income from Presumptive Business					•
9	Details of Foreign Assets		•	•	•	

► 9

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DUE DATES



Individuals, Firms, Partners not liable for audit



Companies, Assessee covered under Audit, Working partners of the firms covered for audit and Individuals covered for audit



Assessee required to submit Report under Section 92E

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PROVISIONS OF THE IT ACT

Section 139(4) Belated Return

- To be filed before the end of one year from the relevant AY or completion of assessment whichever is earlier;
- Loss cannot be carried forward

Section 139(5) Revised Return

- To be filed before the end of one year from the relevant AY or completion of assessment whichever is earlier;
- Belated Return cannot be revised

► 11

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PROVISIONS OF THE IT ACT

Section 139(9) Defective Return

- Return treated as defective if
- All annexures/ columns in each head of income, computation of GTI and TI are not filled
- SA Tax u/s 140A has not been paid on or before the date of furnishing return
- Return signed by an unauthorised person; etc.

Remedies

- Opportunity by AO to rectify the defect within 15 days
- Beyond 15 days, AO may condone the delay

► 12

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DEFECTIVE RETURNS UNDER E-FILING

ITR 4S – has been filled but Code mentioned under Nature of Business is 601 or 602 or 603 or 604 which are incorrect codes.

All ITR forms – No Income details or tax computation has been provided in ITR but details regarding taxes paid have been filled and filed

ITR 4 & 5 – In audit information 44AB flag is Y but Part A P&L and or Part A BS not filled

► 13

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CONSEQUENCES OF LATE FILING

Penalty of Rs. 5000/- under Section 271F;

Penal Interest @ 1% per month under Section 234A;

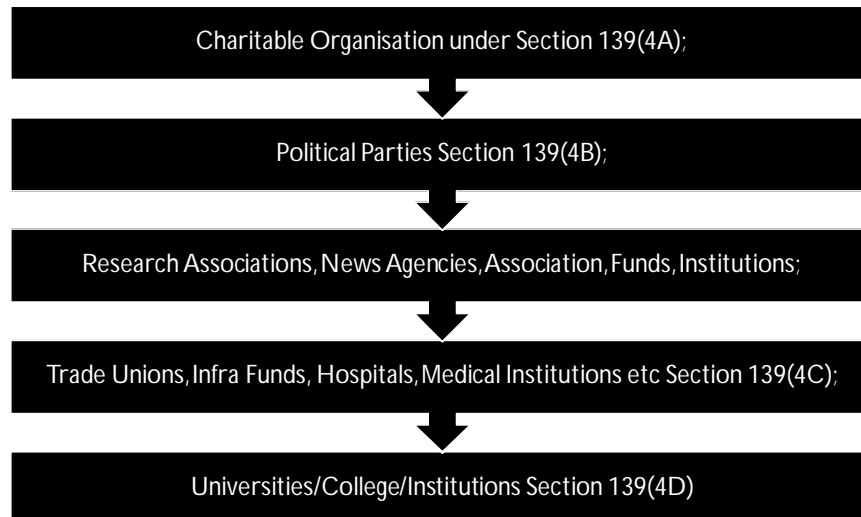
Losses cannot be carried forward;

Deductions under Section 10A, 10B, 80-IA, 80-IB etc. not allowed.

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Who are required to file for AY 2014-15 (e-filing not mandatory)



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WHICH ITR TO BE FILED FOR AY 2014-15 (INDIVIDUALS/HUF)

**ITR-1 (with or
without digital
signature)**

- Salary Income
- House Property Income (1 House No B/f Loss)
- Other Income (except horse race & lottery)

**ITR-2 (with or
without digital
signature)**

- Salary Income
- House Property Income;
- Capital Gains;
- Other Income
- Assets or SA located out of India, Claimed relief or FI >5000

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WHICH ITR TO BE FILED FOR AY 2014-15 (INDIVIDUALS/HUF)

ITR-3 (with or without digital signature)

- Salary Income;
- House Property;
- Capital Gains;
- Share of Profit from Firm/AOP etc
- Other Income

ITR-4 (Mandatory digital signature in case of TA u/s 44AB)

- Salary Income;
- House Property;
- Capital Gains;
- Profits & Gains of Business
- Other Income

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WHICH ITR TO BE FILED FOR AY 2014-15 (INDIVIDUALS/HUF)

ITR-4S (Sugam) (with or without digital signature)

- Salary Income;
- House Property;
- Capital Gains;
- Profits & Gains of Business (u/s 44AD/AE etc)
- Other Income;
- NO** Assets or SA located out of India, Claimed relief or FI >5000

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WHICH ITR TO BE FILED FOR AY 2014-15

ITR-5 (Mandatory digital signature in case of TA u/s 44AB)

- To be filed by Partnership Firm, LLP, AOP & Local Authority, irrespective of Income

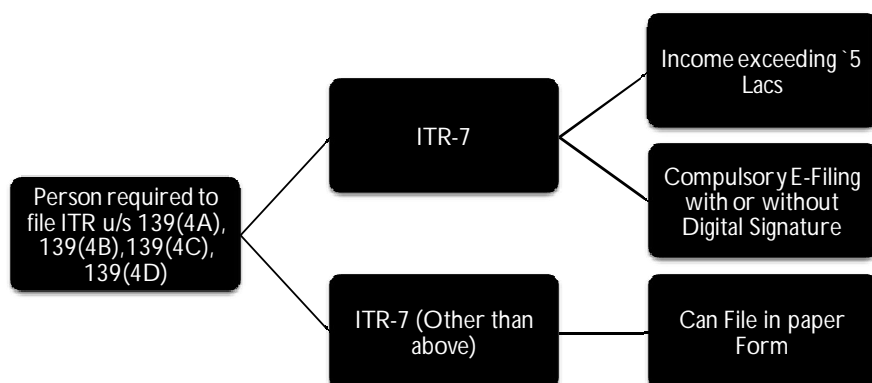
ITR-6 (To be filed only digital with signature)

- To be filed by Companies

▶ 19

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Amendments for ITR-7 (For Trust)



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New Look of Website



21

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Additional Services in New Website



22

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NEW FEATURES OF WEBSITE

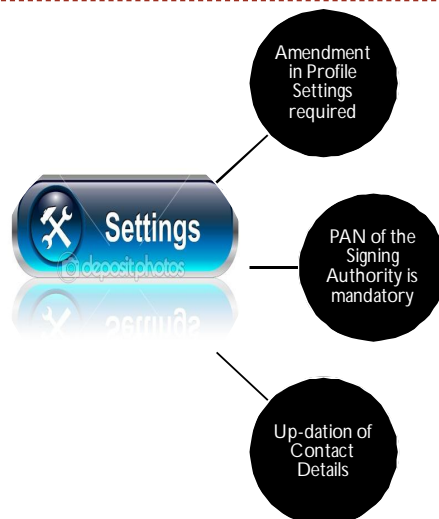
Introduction of various categories for registration

Individual & HUF, Other than I & HUF, CA, ITD Employees, Helpdesk

► 23

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Changes to be made in Settings




► 24

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Updation of Contact Details

Please update your Contact Details ✕

 **Important!**

Please make sure you provide the correct Contact details -Mobile number and Email Id

1. The Contacts will be used for all future communications including reset of password.
2. Same mobile number can be used maximum by 4 assesses as their primary contact mobile number.
3. An OTP pin will be sent to each of the primary contacts. You should use both the pins to confirm/authenticate the contacts. OTP pins are valid for this session only.

Primary

Mobile Number *

Email ID *

Secondary

Contact belongs to

Mobile Number

Email ID

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PIN MANDATORY

Please enter your Mobile PIN and Email PIN ✕

Mobile PIN *

Email PIN *

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Modification in New Returns

Two E-mail Ids can now be given in the Return;

Mobile Number of the Assessee made mandatory and can be upto 2;

Drop Down Box provided for Section wise Return;

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Modification in New Returns

Details of Income earned outside India to be provided in the Return for RI;

Details of Assets held in foreign country, taxes paid and the relief claimed to be provided in the Return (Applicable only for RI)

Details of FI in any entity, Trusteeship in any country, Bank Account Details & Immovable property, signing authorities in any foreign country;

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Certain New Circulars on e-Filing

- ▶ Details of Foreign Assets, Income etc. in foreign countries to be the part of ROI from AY 2013-14 in case of Resident & Ordinarily Resident Assessee (Notification S.O. 111(E) dt. 1.4.2013);
- ▶ Other Conditions
 - ▶ Not Applicable if assets is located outside India or signatory located outside India; and
 - ▶ Has claimed relief under Section 90 or 90A or deduction of tax under Section 91; and
 - ▶ Has Income not chargeable to tax exceeding ₹5000
- ▶ Compulsory e-filing with or without digital signature in aforesaid cases.

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CHANGES IN ITRS FOR AY 2014-15

- ▶ Liability of MAT for Electricity, Insurance and Banking Companies to be reported;
- ▶ Compulsory furnishing of PAN for Bad debts claimed in ITR-4;
- ▶ Return modified to introduce Section 92CD for APA;
- ▶ Detailed information of CG reporting in Return;
- ▶ Reporting of detail information for claims u/s 36 & 37;
- ▶ Intra head adjustment of Loss to be provided in detail;
- ▶ Reporting of Income head at concessional rates reporting enhanced;

▶ 30

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CHANGES IN ITRS FOR AY 2014-15

- ▶ Date of furnishing of Audit Report made mandatory for TP/APA cases in ITR-4;
- ▶ Separate disclosure of sums paid to NR extended to ITR-4;
- ▶ Option for Section 87A rebate enabled in ITR;
- ▶ Private discretionary Trust to file ITR-5;
- ▶ ITR-7 to mention Reg. No., RA and section for claiming exemption. Trust to file application online for accumulation of unutilised portion of income;
- ▶ New Schedule VC inserted in ITR-7 for reporting of various voluntary donations received by the Trust.

▶ 31

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OTHER CHANGES

- ▶ Refunds to be directly credited to the Bank Account;
- ▶ Section 88E deductions made available in the utility;
- ▶ Surcharge column introduced for applicable cases;
- ▶ Salaried tax payers to give full details of HRA and LTC claims in the Return;
- ▶ Corporate Assesses like LLP & Companies to mandatorily quote CIN and DIN of Directors;
- ▶ Section 43CA enabled for sale of other than capital assets;

▶ 32

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OTHER CHANGES

- ▶ In case of Joint Ownership of House Property, PAN and other details of co-owners with percentage of holdings to be given in Schedule HP;
- ▶ Wealth Tax Returns made mandatory for Tax Audit Assesseees (Notification 32/2014 dated 23.6.2014)
 - ▶ Such assesses to file Form BB online with digital signature;
 - ▶ Return of Wealth to be filed despite of Wealth being below the taxable limit;
- ▶ Other Wealth Tax Assesseees can file Offline Form – e-filing not mandatory.
- ▶ Statement of Affairs mandatory for income above Rs. 25 Lacs

▶ 33

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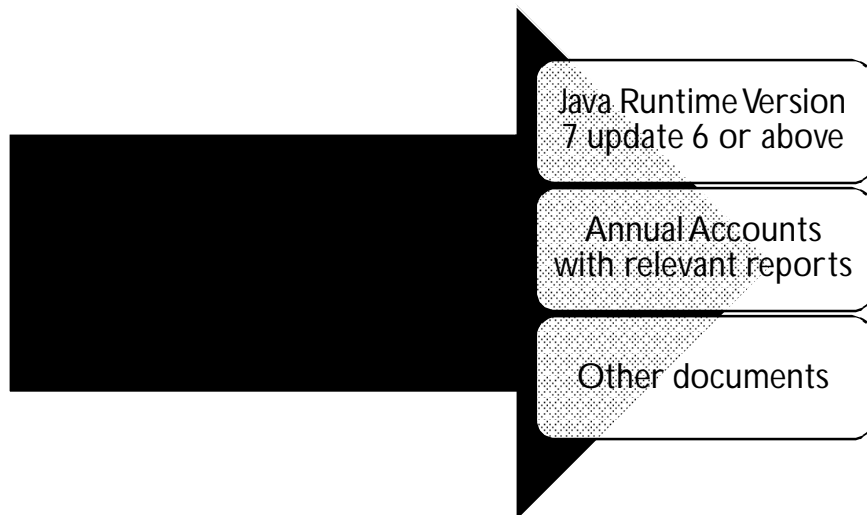
OTHER CHANGES IN ITR FORMS

- ▶ Drop Box given for Nature of Business to be selected;
- ▶ In Other Operating Revenues- Details to be keyed in manually;
- ▶ Other Expenses (Specific Nature and amount to be given);
- ▶ Bad Debts Claimed (PAN Number to be given if claim above Rs. 1Lakh is claimed);

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Check List of the Documents & Software required



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NEW JAVA UTILITY

- Similar to E-Audit Forms
- Better than excel utility
- Currently, available for ITR-1, ITR-2, ITR-3, ITR-4 and ITR-4S
- Prefill facility available
- Excel utility currently available only for ITR-1 and ITR-2
- Quick e-file ITR-1 and ITR-4S online – a welcome move
- Software requirements need to be fulfilled
- File saving – Drawback
- Print option – Not available

► 36

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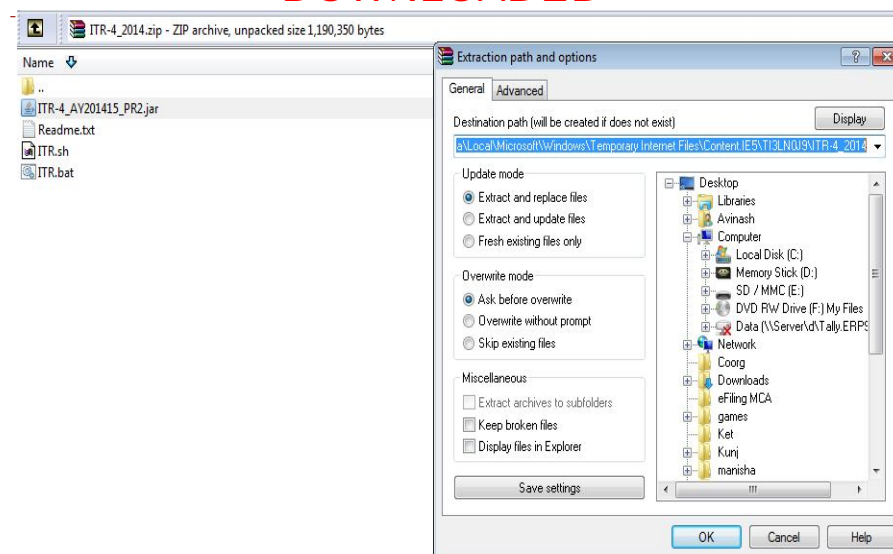
UTILITIES AVAILABLE ON ITD

ITR	Description	Excel Utility	Java Utility
ITR 1 (SAHAJ)	For Individuals having Income from Salary & Interest.	Download	Download
ITR 2	For Individuals & HUFs not having Income from Business or Profession	Download	Download
ITR 3	For Individuals/HUFs being partners in firms and not carrying out business or profession under any proprietorship		Download
ITR 4	For Individuals & HUFs having income from a proprietary business or profession		Download
ITR 4S (SUGAM)	For Individuals/HUF having income from presumptive business		Download
ITR 5	For firms, AOPs, BOIs and LLP		Download

► 37

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ZIP FILE- ALL FILES TO BE DOWNLOADED



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How to use this Form?	Short Keys	Settings
-----------------------	------------	-----------------

Following are the recommended settings to use the ITR Utility :

Softwares:
 Java Runtime Environment Version 7 Update 6 (jre 1.7 is also known as jre version 7) or above
 Any Zip Software to unzip the utility

Internet Connection:
 Minimum bandwidth of 256 kbps and above

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HOW TO USE NEW JAVA UTILITIES

- New** - On click of this button, a new copy of the ITR form will be available. If you have already opened the ITR form, you will be prompted to save the earlier copy.
- Open** - This option is for importing the XML (successfully generated earlier) of a particular A.Y. Select the path and import the XML. You should check/validate the contents before finalizing upload/submission.
- Save** - You can save your completed XML in the desired path/location of your desktop.
- Save Draft** - This option can be used to save your XML. Please note you cannot upload an XML which was saved using the 'Save draft' option. Only a complete XML generated using the 'Save' option can be uploaded successfully.
- Prefill** - This option can be used to auto-fill your Personal, Address and Tax details. You will be prompted to provide your User ID, Password and DOB/DOI to fetch the data. It is advisable to complete this activity before you start entering other data. Please check/validate the contents. Please make sure you're connected to the internet to avail this feature.
- Re-Calculate** - On clicking this button, the data in the utility will be re-calculated. This is to provide with the utility based calculation/validation.
- Submit** - Click this button to upload the XML in e-Filing portal. You'll be prompted to provide your e-Filing credentials, User ID, Password and DOB/DOI. Post submission, the success message and the acknowledgment number will be displayed. You will be able to download ITR-V. Please make sure you're connected to the internet to avail this feature. (if the return is submitted without a DSC) as well.
- Help** - This option will let you know the shortcuts, instructions, settings and how to use this ITR form.

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HOW TO USE NEW JAVA UTILITIES

Shortcut keys

1	Alt + N	Opens a new ITR
2	Alt + S	Saves the ITR in the user desired path
3	Alt + F4	Closes the utility
4	Alt + I	Imports the XML file
5	Alt + F	Pre-fills the ITR
6	Alt + C	Clears the validation errors
7	Alt + D	Hides/Shows the validation window
8	Alt + G	Opens the SUBMIT screen to submit the ITR
9	Alt + R	Re-calculates the tax details as per the Utility

Settings

Following are the recommended settings to use the ITR Utility :

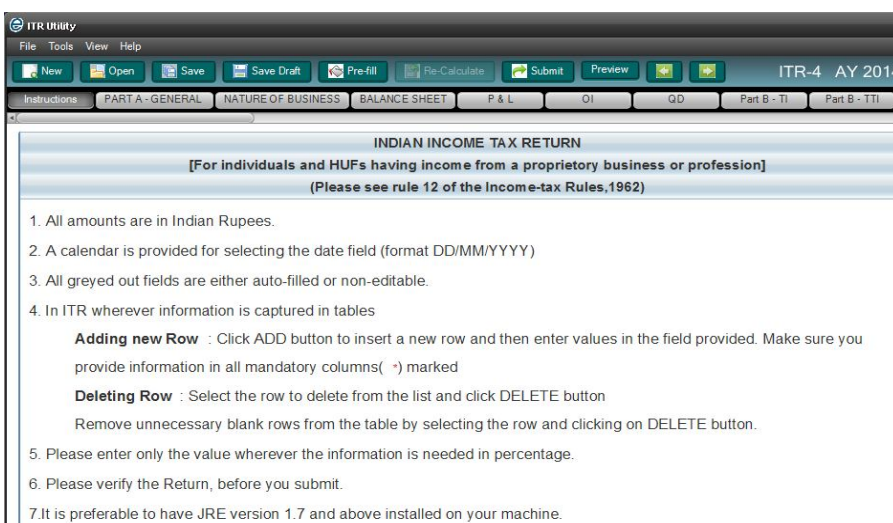
Software:

Java Runtime Environment Version 7 Update 6 (jre 1.7 is also known as jre version 7) or above
Any Zip Software to unzip the utility

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FEATURES OF NEW UTILITIES



The screenshot shows the ITR Utility application window. The title bar reads 'ITR Utility'. The menu bar includes 'File', 'Tools', 'View', and 'Help'. The toolbar contains buttons for 'New', 'Open', 'Save', 'Save Draft', 'Pre-fill', 'Re-Calculate', 'Submit', 'Preview', and a 'Print' icon. The main window displays the title 'INDIAN INCOME TAX RETURN' and a subtitle '[For individuals and HUFs having income from a proprietary business or profession]'. Below this, it says '(Please see rule 12 of the Income-tax Rules, 1962)'. A list of instructions is provided:

1. All amounts are in Indian Rupees.
2. A calendar is provided for selecting the date field (format DD/MM/YYYY)
3. All greyed out fields are either auto-filled or non-editable.
4. 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 button
5. Please enter only the value wherever the information is needed in percentage.
6. Please verify the Return, before you submit.
7. It is preferable to have JRE version 1.7 and above installed on your machine.

► 42

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PREFILL OPTION

Prefill ITR

e-Filing User ID:

e-Filing Password:

Date of Birth/Incorporation (DD/MM/YYYY):

ITR: ITR-4

Assessment Year: 2014-15

Prefill Address:

- ☐ From PAN Details
- ☐ From Previous ITR Form filed
- ☐ None

Prefill **Cancel**

Note: The Personal, Tax and Address details will be imported / overwritten.

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OPTION OF DROP DOWN BOXES

Returning Status

Return filed under section* Select ▼ Whether original or revised return?* Original ▼

If revised/defective/modified, enter Receipt no original return

Notice number (Where the original return filed was Defective and a notice was issued to the assessee u/s 139(9))

If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C enter date of such notice, or pricing agreement

Residential Status* ▼

Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A ▼

Are you governed by Portuguese Civil Code as per section 5A? (If "YES" please fill Schedule

Other Details

Whether this return is being filed by a representative assessee? If yes, please furnish following information -* Select ▼

► 44

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SELECTION OF OTHER AUDITS

AUDIT INFORMATION	
(a)	Are you liable to maintain accounts as per section 44AA? Select
(b)	Are you liable for audit under section 44AB? Select
(c)	If (b) is 'Yes', have the accounts been audited by an accountant? Select
If yes, provide the following information below:	
(i)	Date of the audit report (DD/MM/YYYY)
(ii)	Name of the auditor signing the tax audit report
(iii)	Registration No. of the auditor
(iv)	Address of the auditor (proprietorship/ firm)
(v)	Account Number (PAN) of the proprietorship/ firm
(vi)	Date of the audit
(d)	If liable for audit, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction 6))
Sl. No.	Date (DD/MM/YYYY)
1	
Add	

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CERTAIN RESTRICTIONS

ITR-4 AY 2014									
New	Open	Save	Save Draft	Pre-fill	Re-Calculate	Submit	Preview		
Instructions	PART A - GENERAL	NATURE OF BUSINESS	BALANCE SHEET	P & L	OL	QD	Part B - TI	Part B - TTI	Schedule S
Add	Delete	Please fill in all the mandatory fields in the last row before adding another row.							

▶ 46

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MANDATORY INFORMATION

38 Other expenses (specify nature and amount)													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 5%;">1</th> <th style="width: 45%;">Nature</th> <th style="width: 50%;">Amount</th> </tr> <tr> <td></td> <td><input style="width: 90%;" type="text"/></td> <td><input style="width: 90%;" type="text"/></td> </tr> <tr> <td colspan="2" style="text-align: center;"> <input style="width: 20px; height: 15px; border: 1px solid black;" type="button" value="Add"/> <input style="width: 20px; height: 15px; border: 1px solid black;" type="button" value="Delete"/> </td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center;">Total</td> <td style="text-align: center;">0</td> </tr> </table>	1	Nature	Amount		<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="button" value="Add"/> <input style="width: 20px; height: 15px; border: 1px solid black;" type="button" value="Delete"/>			Total		0	
1	Nature	Amount											
	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>											
<input style="width: 20px; height: 15px; border: 1px solid black;" type="button" value="Add"/> <input style="width: 20px; height: 15px; border: 1px solid black;" type="button" value="Delete"/>													
Total		0											
39 Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)													
i	PAN	Amount											
1	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>											
<input style="width: 20px; height: 15px; border: 1px solid black;" type="button" value="Add"/> <input style="width: 20px; height: 15px; border: 1px solid black;" type="button" value="Delete"/>													
ii	Others (more than Rs. 1 lakh) where PAN is not available	<input style="width: 90%;" type="text"/>											
iii	Others (amounts less than Rs. 1 lakh)	<input style="width: 90%;" type="text"/>											
iv	Total Bad Debt (39i (All PAN) + 39ii + 39iii)												

40 Provision for bad and doubtful debts

► 47

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Additional Information in Returns

<div style="width: 100%; height: 30px; background-color: #ccc; border: 1px solid black;"></div>	Information about Audit is any other Section to be informed;
<div style="width: 100%; height: 30px; background-color: #ccc; border: 1px solid black;"></div>	Balance Sheet Format made in line with Revised Schedule VI with certain Additional Information;
<div style="width: 100%; height: 30px; background-color: #ccc; border: 1px solid black;"></div>	Deposits to/from Related Parties – Section 2(22)(e);
<div style="width: 100%; height: 30px; background-color: #ccc; border: 1px solid black;"></div>	Break up of Investments in Property, Shares etc. required;
<div style="width: 100%; height: 30px; background-color: #ccc; border: 1px solid black;"></div>	Trade Payables Outstanding – Periodicity introduced;
<div style="width: 100%; height: 30px; background-color: #ccc; border: 1px solid black;"></div>	Other Expenses – Full Details to be given in the Residual Category

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Break Ups required in certain cases.

Share Application Money – Period of Outstanding;

Long Term Advances – Purpose Break ups;

Sum advanced to the related parties;

Payments made to Non residents for certain expenses like Salary, Fees, Royalty, Commission & Interest;

Bad Debts exceeding 1 Lakh Claimed requires PAN Details

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SCHEDULE-OI

File Tools View Help

New Open Save Save Draft Pre-fill Re-Calculate Submit Preview

ITR-4 AY 2014-15

Instructions PART A - GENERAL NATURE OF BUSINESS BALANCE SHEET P & L OI QD Part B - TI Part B - TTI Schedule S Schedule HP Schedule BP Schedule

Part A : OI Other Information (optional in a case not liable for audit under section 44AB).

1	Method of accounting employed in the previous year	1	Mercantile ▼
2	Is there any change in method of accounting	2	No ▼
3	Effect on the profit because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A	3	
4	Method of valuation of closing stock employed in the previous year		
a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	4a	Select ▼
b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	4b	Select ▼

► 50

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MAJOR CHANGES IN E-FORMS (CAPITAL GAINS)

- ▶ Long Term Capital gains
- ▶ 1. From sale of land or building/ both
- ▶ 2. From slump sale
- ▶ 3. Sale of bonds/ debentures where indexation is not allowed
- ▶ 4. Securities etc. taxable @ 10% without indexation benefit and GDRs of Indian companies referred in sec 115ACA
- ▶ 5. Sale of shares/ debentures of Indian company by non-resident (Non-FII)
- ▶ 6. Non resident selling
 - ▶ 1. Unlisted securities
 - ▶ 2. Bonds/ GDRs u/s 115AC
 - ▶ 3. Securities by FIIs u/s 115AD
- ▶ 7. Sale of foreign asset by non-resident **Indian (if opted for Ch. XII-A)**
- ▶ 8. Any other long term capital gains

▶ 51

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MAJOR CHANGES IN E-FORMS (CAPITAL GAINS)

- ▶ Particulars of capital gains required to be furnished (as per ITR-4):
- ▶ A. Short Term Capital Gains
 - ▶ 1. From sale of land or building/ both
 - ▶ 2. From slump sale
 - ▶ 3. STT paid assets
 - ▶ 4. Sale of shares/ debentures of Indian company by non-resident (Non-FII)
 - ▶ 5. Sale of securities by non-resident FIIs (Sec 115AD)
 - ▶ 6. All other STCG not covered above

▶ 52

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DRAFT COMPUTATION AVAILABLE FOR VERIFICATION OF INCOME

ITR-4 AY 2014-15			
New Open Save Save Draft Pre-Fill Re-Calculate Submit Preview			
Instructions PART A - GENERAL NATURE OF BUSINESS BALANCE SHEET P & L OL QD Part B - TI Part B - TTI Schedule S Schedule HP Schedule BP Schedule			
Part B-TI - Computation of total income			
1	Salaries (/ of Schedule S)	1	<input type="text" value="0"/>
2	Income from house property (3c of Schedule-HP) (enter nil if loss)	2	<input type="text" value="0"/>
3	Profits and gains from business or profession		
i	Profit and gains from business other than speculative business and specified business (A36 of Schedule-BP)	3i	<input type="text" value="0"/>
ii	Profit and gains from speculative business (B40 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3ii	<input type="text" value="0"/>
iii	Profit and gains from specified business (C46 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3iii	<input type="text" value="0"/>
iv	Total (3i + 3ii + 3iii) (enter nil if 3iv is a loss)	3iv	<input type="text" value="0"/>

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SUMARISED CAPITAL GAINS

4 Capital gains			
a Short term Capital Gain			
i	Short-term chargeable @ 15% (point 7(ii) of table E of Sch CG)	4ai	<input type="text" value="0"/>
ii	Short-term chargeable @ 30% (point 7(iii) of table E of Sch CG)	4aii	<input type="text" value="0"/>
iii	Short-term chargeable at applicable rate (point 7(iv) of table E of Sch CG)	4aiii	<input type="text" value="0"/>
iv	Total short-term (4ai+4aii+4aiii)	4aiv	<input type="text" value="0"/>
b Long term Capital Gain			
i	Long-term chargeable @ 10% (point 7(v) of item E of Sch CG)	4bi	<input type="text" value="0"/>
ii	Long-term chargeable @ 20% (point 7(vi) of table E of Sch CG)	4bii	<input type="text" value="0"/>
iii	Total Long-Term (4bi+4bii) (enter nil if loss)	4biii	<input type="text" value="0"/>
c	Total Capital Gains(4aiv + 4biii) (In case of losses, take the figure directly under respective heads to schedule CFL)(3aiv+3biii)	4c	<input type="text" value="0"/>
5 Income from other sources			
a	from sources other than from owning race horses and income chargeable to tax at special rate (1i of Schedule OS) (enter nil if loss)	5a	<input type="text" value="0"/>
b	Income chargeable to tax at special rate (1fiii of Schedule OS)	5b	<input type="text" value="0"/>
c	from the activity of owning and maintaining race horses (3c of Schedule OS)(enter nil if loss)	5c	<input type="text" value="0"/>
d	Total (5a + 5b + 5c) (enter nil if loss)	5d	<input type="text" value="0"/>

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COMPUTED INFORMATIONS

7	Losses of current year to be set off against 6 (total of 2xii, 3xii and 4xii of Schedule CYLA)	7	0
8	Balance after set off current year losses (6 - 7) (total of column 5 of Schedule CYLA + 5b)	8	0
9	Brought forward losses to be set off against 8 (total of 2xiii, 3xiii and 4xiii of Schedule BFLA)	9	0
10	Gross Total income (8 - 9) (5xiv of Schedule BFLA + 5b)	10	0
11	Income chargeable to tax at special rate under section 111A, 112 etc. included in 10	11	0
12	Deduction u/s 10A or 10AA (e of Sch. 10A + e of Sch. 10AA)	12	0
13	Deductions under Chapter VI-A		
a	Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (10-11)]	13a	0
b	Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto (10-11-3iii)]	13b	0
c	Total (13a + 13b) [limited upto (10-11)]	13c	0
14	Total income (10 - 12 - 13c)	14	0
15	Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)	15	0
16	Net agricultural income/ any other income for rate purpose (4 of Schedule EI)	16	0
17	Aggregate income (14-15+16) [applicable if (14-15) exceeds maximum amount not chargeable to tax]	17	0
18	Losses of current year to be carried forward (total of row xi of Schedule CFL)	18	0

► 55

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COMPUTED TAX LIABILITY BASED ON INFORMATION SUBMITTED

Instructions	PART A - GENERAL	NATURE OF BUSINESS	BALANCE SHEET	P & L	OI	QD	Part B - TI	Part B - TII	Schedule S	Schedule HP	Schedule BP	Schedule
Part B-TI - Computation of tax liability on total income												
1	a	Tax payable on deemed total income under section 115/JC (4 of Schedule AMT)						1a	0			
	b	Surcharge on (a) (applicable if 3 of schedule AMT exceeds 1 crore)						1b	0			
	c	Education Cess, including secondary and higher education cess on (1a+1b) above						1c	0			
	d	Total Tax Payable on deemed total income (1a+1b+1c)						1d	0			
2	Tax payable on total income											
	a	Tax at normal rates on 17 of Part B-TI						2a	0			
	b	Tax at special rates (total of (ii) of Schedule-SI)						2b	0			
	c	Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]						2c	0			
	d	Tax Payable on Total Income (2a + 2b - 2c)						2d	0			
	e	Rebate u/s 87A (applicable if 14 of Part B-TI does not exceed 5 lakh)						2e	0			
	f	Tax Payable after Rebate (2d-2e)						2f	0			
	g	Surcharge on (2f) (applicable if 14 of part B-TI exceeds 1 crores)						2g	0			
	h	Education Cess, including secondary and higher education cess on (2f+2g)						2h	0			
	i	Gross tax liability (2f+2g+2h)						2i	0			

► 56

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COMPUTED TDS

4 Credit under section 115JD of tax paid in earlier years (if 2i is more than 1d) (5 of Schedule AMTC)		4	<input type="text" value="0"/>
5 Tax payable after credit under section 115JD (3-4)		5	<input type="text" value="0"/>
6 Tax relief			
a Section 89	6a	<input type="text" value="0"/>	
b Section 90/ Section 90A (2 of Schedule TR)	6b	<input type="text" value="0"/>	
c Section 91 (3 of Schedule TR)	6c	<input type="text" value="0"/>	
d Total (6a + 6b + 6c)	6d	<input type="text" value="0"/>	
7 Net tax liability (5 – 6d)(enter zero if negative)		7	<input type="text" value="0"/>
8 Interest payable			
a For default in furnishing the return (section 234A)	8a	<input type="text" value="0"/>	
b For default in payment of advance tax (section 234B)	8b	<input type="text" value="0"/>	
c For deferment of advance tax (section 234C)	8c	<input type="text" value="0"/>	
d Total Interest Payable (8a+8b+8c)	8d	<input type="text" value="0"/>	
9 Aggregate liability (7 + 8d)		9	<input type="text" value="0"/>
10 Taxes Paid			
a Advance Tax (from Schedule-IT)	10a	<input type="text" value="995000"/>	
b TDS (total of column 5 of Schedule-TDS1 and column 8 of Schedule-TDS2)	10b	<input type="text" value="838962"/>	

► 57

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IFSC CODE MANDATORY

Instructions		PART A - GENERAL	NATURE OF BUSINESS	BALANCE SHEET	P & L	OI	QD	Part B - II	Part B - III	Schedule S	Schedule HP	Schedule BP	Schedule DPM
10 Taxes Paid													
a Advance Tax (from Schedule-IT)	10a	<input type="text" value="995000"/>											
b TDS (total of column 5 of Schedule-TDS1 and column 8 of Schedule-TDS2)	10b	<input type="text" value="838962"/>											
c TCS (column 7 of Schedule-TCS)	10c	<input type="text" value="0"/>											
d Self Assessment Tax (from Schedule-IT)	10d	<input type="text" value="106792"/>											
e Total Taxes Paid (10a+10b+10c+10d)	10e	<input type="text" value="1940754"/>											
11 Amount payable (Enter if 9 is greater than 10e, else enter 0)		11	<input type="text" value="0"/>										
Refund													
12 Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)		12	<input type="text" value="1940750"/>										
13 Enter your bank account number (The number should be 9 digits or more as per CBS system of the bank)*		13	<input type="text"/>										
14 IFSC Code*		14	<input type="text"/>										
15 Type of Account*		15	Select ▼										
16 Do you have, -													
(i) any asset (including financial interest in any entity) located outside India or													
(ii) signing authority in any account located outside India? [applicable only in case of a resident]*													
[Ensure Schedule FA is filled up if the answer is Yes]													

► 58

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FEATURES OF NEW UTILITIES

7. It is preferable to have JRE version 1.7 and above installed on your machine.

8. [Click here](#) to see the IFSC Code sample

9. Please [refer here](#) for further instructions .

10. Preview option is browser based and it will help to view/print the ITR. Set one of the below suggested browsers as default browser for the same.

- i. Google Chrome
- ii. Mozilla Firefox
- iii. Internet Explorer 9.0 and above

In case Internet Explorer 9.0, the standard to be set as 'Internet Explorer 9.0 Standard' (Press F12 --> Go to Document mode --> Choose Internet Explorer 9 Standards.)

► 59

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SALARY INCOME

Schedule S - Details of Income from Salary	
1 Name of Employer	PAN of Employer (optional)
Address of Employer	Town/City
State	Pincode
1 Salary (Excluding all exempt/ non-exempt allowances, perquisites & profit in lieu of salary as they are shown separately below)	
2 Allowances exempt under section 10 (Not to be included in 7 below)	
i Travel concession/assistance received [(sec. 10(5))]	
ii Tax paid by employer on non-monetary perquisite [(sec. 10(10CC))]	
iii Allowance to meet expenditure incurred on house rent [(sec. 10(13A))]	
iv Other allowances	
3 Allowances not exempt (refer Form 16 from employer)	
4 Value of perquisites (refer Form 16 from employer)	
5 Profits in lieu of salary (refer Form 16 from employer)	
6 Deduction u/s 16 (Entertainment allowance by Government and tax on employment)	
7 Income chargeable under the Head 'Salaries' (1+3+4+5-6)	

► 60

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Instructions	PART A - GENERAL	NATURE OF BUSINESS	BALANCE SHEET	P & L	Q1	Q2	Part B - TI	Part B - TTI	Schedule	Schedule HP	Schedule BP	Schedule
Schedule HP - Details of Income from House Property												
1 Address of property												
Town/ City												
State												
Pincode												
Is the property co-owned? (if "YES" please enter following details)												
Assessee's percentage of share in the property												
S. No.	Name of Co-owner(s)		PAN of Co-owner (s)		Percentage Share in Property							
1												
<input type="button" value="Add"/> <input type="button" value="Delete"/>												
If let out												
Name of Tenant												
PAN of Tenant (optional)												
(a) Annual lettable value or rent received or receivable (higher of the two, if let out for whole of the year, lower of the two if let out for part of the year)												
(b) The amount of rent which cannot be realized												
<div>61</div> <div>Compiled by CA Avinash Rawane 12/07/2014</div>												

Schedule BP - Computation of income from business or profession													
A From business or profession other than speculative business and specified business													
1	Profit before tax as per profit and loss account (item 45 of Part A-P&L)											1	0
2a	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss)											2a	0
2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)											2b	0
3	Income/ receipts credited to profit and loss account considered under other heads of income												
a	Salaries											3a	0
b	House property											3b	0
c	Capital gains											3c	0
d	Other sources											3d	0
4	Profit or loss included in 1, which is referred to in section 44AD/44AE/44B/44BB/44BBA/44BBB/44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act											4	0
5	Income credited to Profit and Loss account (included in 1) which is exempt												
a	share of income from firm(s)											5a	0
b	Share of income from AOP/ BOI											5b	0
c	Any other exempt income												
SI.No.	Nature										Amount		
1													
<div>62</div> <div>Compiled by CA Avinash Rawane 12/07/2014</div>													

Instructions	PART A - GENERAL	NATURE OF BUSINESS	BALANCE SHEET	P & L	OI	QD	Part B - TI	Part B - TTI	Schedule S	Schedule HP	Schedule BP	Schedule
7	Expenses debited to profit and loss account considered under other heads of income											
a	Salaries	7a		0								
b	House property	7b		0								
c	Capital gains	7c		0								
d	Other sources	7d		0								
8	Expenses debited to profit and loss account which relate to exempt income											
8		8		0								
9	Total (7a + 7b + 7c + 7d + 8)											
9		9		0								
10	Adjusted profit or loss (6+9)											
10		10		0								
11	Depreciation and amortisation debited to profit and loss account											
11		11		0								
12	Depreciation allowable under Income-tax Act											
i	Depreciation allowable under section 32(1)(i) and 32(1)(ia) (item 6 of Schedule-DEP)	12i		0								
ii	Depreciation allowable under section 32(1)(j) (Make your own computation refer Appendix-IA of IT Rules)	12ii		0								
iii	Total (12i + 12ii)	12iii		0								
13	Profit or loss after adjustment for depreciation (10 + 11 - 12iii)											
13		13		0								
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (8r of PartA-OI)											
14		14		0								
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of PartA-OI)											
15		15		0								

► 63

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MANDATORY DISALLOWANCE

23	Any other item or items of additional income deemed to be	23		0								
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which individual/HUF/prop. concern is a partner)	24		0								
25	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24)											
25		25		0								
26	Deduction allowable under section 32(1)(iii)											
26		26		0								
27	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item X(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)											
27		27		0								
28	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of PartA-OI)											
28		28		0								
29	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10 g of PartA-OI)											
29		29		0								
30	Deduction under section 35AC											
a	Amount, if any, debited to profit and loss account	30a		0								
b	Amount allowable as deduction	30b		0								
c	Excess amount allowable as deduction (30b - 30a)	30c		0								
31	Any other amount allowable as deduction											
31		31		0								
32	Total (26 + 27 + 28 + 29 + 30c + 31)											
32		32		0								
33	Income (13 + 25 - 32)											
33		33		0								
34	Profits and gains of business or profession deemed to be under -											

► 64

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DEPRECIATION SCHEDULES

Instructions	PART A - GENERAL	NATURE OF BUSINESS	BALANCE SHEET	P & L	OI	QD	Part B - TI	Part B - TTI	Schedule S	Schedule HP	Schedule BP	Schedule DPM
4	Additions for a period of 180 days or more in the previous year		0	0	0	0	0	0	0	0	0	0
5	Consideration or other realization during the previous year out of 3 or 4		0	0	0	0	0	0	0	0	0	0
6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)		0	0	0	0	0	0	0	0	0	0
7	Additions for a period of less than 180 days in the previous year		0	0	0	0	0	0	0	0	0	0
8	Consideration or other realizations during the year out of 7		0	0	0	0	0	0	0	0	0	0
9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)		0	0	0	0	0	0	0	0	0	0
10	Depreciation on 6 at full rate		0	0	0	0	0	0	0	0	0	0
11	Depreciation on 9 at half rate		0	0	0	0	0	0	0	0	0	0
12	Additional depreciation, if any, on 4		0	0	0	0	0	0	0	0	0	0
13	Additional depreciation, if any, on 7		0	0	0	0	0	0	0	0	0	0
14	Total depreciation (10+11+12+13)		0	0	0	0	0	0	0	0	0	0
15	Expenditure incurred in connection with transfer of asset/ assets		0	0	0	0	0	0	0	0	0	0
16	Capital gains/ loss under section 50(5 + 8 - 3 - 4 - 7 - 15) (enter negative only if block ceases to exist)		0	0	0	0	0	0	0	0	0	0
17	Written down value on the last day of previous year (6+ 9 - 14) (enter 0 if result is negative)		0	0	0	0	0	0	0	0	0	0

► 65

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Schedule DPM	Schedule DOA	Schedule DEP	Schedule DCG	Schedule ESR	Schedule CG	Schedule OS	Schedule CYLA	Schedule BFLA	Schedule CFL	Schedule UD	Schedule 10A	Schedule 10AA
Schedule CG - Capital Gains												
A Short-term capital gain (Items 4 & 5 are not applicable for residents)												
1 From sale of land or building or both												
a	i	Full value of consideration received/receivable								ai	0	
	ii	Value of property as per stamp valuation authority								aii	0	
	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains (ai or aii)								aiii	0	
b Deductions under section 48												
	i	Cost of acquisition without indexation								bi	0	
	ii	Cost of Improvement without indexation								bii	0	
	iii	Expenditure wholly and exclusively in connection with transfer								biii	0	
	iv	Total (bi + bii + biii)								biv	0	
c Balance (aiii - biv)												
1c 0												
d Deduction under section 54B/54D/54G/54GA												
S. No.	Section								Amount			
1	<div style="border: 1px solid #ccc; padding: 2px; display: flex; align-items: center;"> Select ▼ </div>								0			
<div style="display: flex; justify-content: space-between; align-items: center;"> + Add - Delete </div>												
<div style="display: flex; justify-content: space-between; align-items: center;"> Total 1d 0 </div>												

► 66

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SLUMP SALE

From slump sale	
a Full value of consideration	2a <input type="text" value="0"/>
b Net worth of the under taking or division	2b <input type="text" value="0"/>
c Short term capital gains from slump sale(2a-2b)	A2c <input type="text" value="0"/>
3	
1 From sale of equity share or unit of equity oriented Mutual Fund (MF) on which STT is paid	Select
a Full value of consideration	3a <input type="text" value="0"/>
b Deductions under section 48	
i Cost of acquisition without indexation	bi <input type="text" value="0"/>
ii Cost of Improvement without indexation	bii <input type="text" value="0"/>
iii Expenditure wholly and exclusively in connection with transfer	biii <input type="text" value="0"/>
iv Total (i + ii + iii)	biv <input type="text" value="0"/>
c Balance (3a - biv)	3c <input type="text" value="0"/>
d Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d <input type="text" value="0"/>
e Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)	A3e <input type="text" value="0"/>

► 67

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SEPARATE INFORMATION FOR NR

4 For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)	
a STCG on transactions on which securities transaction tax (STT) is paid	A4a <input type="text" value="0"/>
b STCG on transactions on which securities transaction tax (STT) is not paid	A4b <input type="text" value="0"/>
5 For NON-RESIDENT- from sale of securities (other than those at A3) by an FII as per section 115AD	
a Full value of consideration	5a <input type="text" value="0"/>
b Deductions under section 48	
i Cost of acquisition without indexation	bi <input type="text" value="0"/>
ii Cost of Improvement without indexation	bii <input type="text" value="0"/>
iii Expenditure wholly and exclusively in connection with transfer	biii <input type="text" value="0"/>
iv Total (i + ii + iii)	biv <input type="text" value="0"/>
c Balance (5a - biv)	5c <input type="text" value="0"/>
d Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d <input type="text" value="0"/>
e Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c +5d)	A5e <input type="text" value="0"/>
6 From sale of assets other than at A1 or A2 or A3 or A4 or A5 above	
a Full value of consideration	6a <input type="text" value="0"/>
b Deductions under section 48	
i Cost of acquisition without indexation	bi <input type="text" value="0"/>

► 68

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SUMARISED VIEWING

Sl.No	Type of Capital Gain	Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss set off			Long term capital loss set off		Current year's capital gains remaining after set off (7= 1-2-3-4-5-6)
			15%	30%	applicable rate	10%	20%	
		1	2	3	4	5	6	7
i	Loss to be set off (Fill this row if figure computed is negative)		0	0	0	0	0	
ii	Short term capital gain	15%	0	0	0			0
iii		30%	0	0	0			0
iv		applicable rate	0	0				0
v	Long term capital gain	10%	0	0	0		0	0
vi		20%	0	0	0	0		0
vii	Total loss set off (ii + iii + iv + v + vi)		0	0	0	0	0	
viii	Loss remaining after set off (i - vii)		0	0	0	0	0	
F	Information about accrual/receipt of capital gain							
	Type of Capital gain / Date				Upto 15/9 (i)	16/9 to 15/12 (ii)	16/12 to 15/3 (iii)	16/3 to 31/3 (iv)
1	Short-term capital gains taxable at the rate of 15% Enter value from item 5vi of schedule BFLA, if any.							
2	Short term capital gains taxable at the rate of 30%							

► 69

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SEPARATE SCHEDULE FOR 80G CLAIM

Schedule CG	Schedule OS	Schedule CYLA	Schedule BFLA	Schedule CFL	Schedule UD	Schedule 10A	Schedule 10AA	Schedule 80G	Schedule 80	Schedule VI-A	Schedule AMT	Schedule AMTC
Schedule 80G - Details of donation entitled for deduction under Section 80G												
A. Donations entitled for 100% deduction without qualifying limit												
S No.	Name of donee *	Address Detail *	City or Town or District *	State Code *	PinCode *	PAN of Donee *	Amount of donation *	Eligible Amount of Donation				
1				Select				0				
Total A							0	0				
Add Delete												
B. Donations entitled for 50% deduction without qualifying limit												
S No.	Name of donee *	Address Detail *	City or Town or District *	State Code *	PinCode *	PAN of Donee *	Amount of donation *	Eligible Amount of Donation				
1				Select				0				
Total B							0	0				
Add Delete												
C. Donations entitled for 100% deduction subject to qualifying limit												
S No.	Name of donee *	Address Detail *	City or Town or District *	State Code *	PinCode *	PAN of Donee *	Amount of donation *	Eligible Amount of Donation				
1				Select				0				
Total C							0	0				
Add Delete												
D. Donations entitled for 50% deduction subject to qualifying limit												
S No.	Name of donee *	Address Detail *	City or Town or District *	State Code *	PinCode *	PAN of Donee *	Amount of donation *	Eligible Amount of Donation				

► 70

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MODIFIED SECTION 80 DEDUCTIONS

Schedule VI-A - Deductions under Chapter VI-A (Section)			
1	Part B- Deduction in respect of certain payments		
	a	80CC	0
	b	80CCC	0
	c	80CCD(1) (assessee's contribution)	0
	d	80CCD(2) (employer's contribution)	0
	e	80CCG	0
	f	80D	0
	g	80DD	0
	h	80DDb	0
	i	80E	0
	j	80EE	0
	k	80G (Eligible Amount)	0
	l	80GG	0
	m	80GGC	0
	Total Deduction under Part B (total of a to m)		0
2	Part C- Deduction in respect of certain incomes		

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TAX RELIEF DETAILS

Schedule FSI - Details of income from outside India and tax relief									
Sr.No.	Country Code	Taxpayer Identification number	Sr.No.	Head of Income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e) = (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1	Select		i	Salary					
			ii	House Property					
			iii	Business or Profession					
			iv	Capital Gains					
			v	Other Sources					
			Total		0	0	0	0	

Note: Please refer to the instructions for filling out this schedule

TAX RELIEF DETAILS

Schedule TR - Summary of tax relief claimed for taxes paid outside India

Sl. No.	Country Code (a)	Taxpayer Identification Number (b)	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country) (c)	Total tax relief available (total of (e) of Schedule FSI in respect of each country) (d)	Section under which relief claimed (specify 90, 90A or 91) (e)
1			0	0	Select
Total			0	0	
2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				
2	0				
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				
3	0				
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				
4a	Amount of tax refunded				4a Select Yes No
4b	Assessment year in which tax relief allowed in India				4b Select Yes No
Note: Please refer to the instructions for filling out this schedule.					

73

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RECONCILIATION OF TDS

Schedule TDS1 Details of Tax Deducted at Source from Salary [As per FORM 16 issued by Employer(s)]

Sl. No. (1)	Tax Deduction Account Number (TAN) of the Employer (2)	Name of the Employer (3)	Income chargeable under Salaries (4)	Total tax deducted (5)
1				

Note: Please enter total of column 5 of Schedule TDS1, column 8 of Schedule TDS2 and column 8 of Schedule TDS3 in 10b of Part B-TT.

Schedule TDS2 Details of Tax Deducted at Source on Income [As per FORM 16A issued by Deductor(s)]

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Name of the Deductor	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)		TDS of the current fin. Year	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)		Amount out of (6) or (7) being carried forward
				Fin. Year in which deducted	Amount b/f		in own hands	in the hands of spouse, if section 5A is applicable	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	MUMH13311E	HEALTH METER SERVICES				5618	5618		0

74

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WARNING TO CORRECT VALIDATION ERRORS

ITR-4 AY 2014-15

Schedule AL - Asset and Liability at the end of the year (other than those included in Part A - BS) (Applicable in a case where total income exceeds Rs. 25 lakh)

A Particulars of Asset

Particulars of Asset	Amount (Cost)(-)
1 Immovable Asset	
a Land*	
b Building*	
2 Movable Assets	
a Financial Assets	
i Bank (including all deposits)*	2ai
ii Shares and securities*	2aii
iii Insurance policies*	2aiii
iv Loans and Advances given*	2aiv
v Cash in hand*	2av
b Jewellery, bullion etc.*	2b
c Archaeological collections, drawings, painting, sculpture or any work of art*	2c
d Vehicles, yachts, boats and aircrafts*	2d
3 Total*	3
B Liability in relation to Assets at A*	B

Errors

0 - 6 of 15

- Country in tab: Personal Information is mandatory.
- Employer Category in tab: Personal Information is mandatory.
- Mobile number in tab: Personal Information is mandatory.
- Email Address in tab: Personal Information is mandatory.
- Residential Status in tab: Personal Information is mandatory.
- Whether any transaction has been made with a person located in a jurisdiction notified by GSA of the ACP is mandatory.

75

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Statement of
Affairs
Mandatory

Reporting of
Foreign
Income/Assets

76

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Additional Sheets Introduced

Sheet UD

- Unabsorbed Depreciation claim

Sheet MATC

- Set off of B/F MAT Credit

Sheet
DDT_TDS_TCS

- Adjustment of Dividend Received against Declared

▶ 77

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Additional Sheets Introduced

Sheet
TR_FA

- Adjustment of Tax Paid in Foreign Country

Sheet
FA

- Details of Assets Held in Foreign Country & Financial Interest

▶ 78

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DIRECT SUBMISSION OPTION

Submit ITR

ITR	A.Y.	User PAN	Verification PAN
ITR-4	2014-15		AABPR6534M

Please enter e-Filing portal credentials (New User?)

e-Filing User ID:

e-Filing Password:

Date of Birth/Incorporation (DD/MM/YYYY):

Are you audited under Section 44AB? ☐

Do you want to digitally sign? ☐ Yes ☐ No

Select the type of Digital Signature Certificate: ☐ Using .pfx file ☐ Using USB token

Select USB token Certificate:

Select your certificate keystore file(.PFX/P12):

Enter the password for your private key:

Note: Please check/validate the contents before clicking Submit.

► 79

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BROWSER SETTINGS

Browser Settings

Income Tax Department recommends that you use the following browser specifications for the best view of <https://incometaxindiaefiling.gov.in> website. You may still be able to use the e-Filing website using other browsers and versions, but the pages may not display properly or you may experience difficulties to use all of the functionality.

- Mozilla Firefox (version 22.0, 21.0, 20.0 and above)
- Google Chrome (version 26.0.x, 27.0.x, 28.0.x and above)
- Internet Explorer (version 8.0, 9.0, 10.0 and above)
- Safari (version 4.0, 5.0 and above)

System Configuration:

OPERATING SYSTEM - Windows XP with Service Pack 3/Windows 7/Windows 8

► 80

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System Configuration: OPERATING SYSTEM -

To delete cookies

Steps	Mozilla Firefox	Google Chrome	Microsoft Explorer	Safari
1	From the menu bar select Tools -> Options	Select Customize and control Google Chrome (the icon with 3 stacked horizontal lines) to the right of the address bar.	From the menu bar select Tools ->Delete browsing history	Click on the gear icon on Safari Browser (top right corner)
2	Select Privacy tab	Select Tools.	In the dialog that appears, select the checkboxes for the types of information that you want to remove.	Select Preferences.
3	Click on Clear Your recent history link and select the checkboxes for the types of information that you want to remove.	Select Clear browsing data.	Click on Delete	Select Privacy tab
4	Use the menu at the top to select the amount of data that you want to delete. Select Everything.	In the dialog that appears, select the checkboxes for the types of information that you want to remove.		Click on Remove All Website Data.
5	Click on Clear Now	Use the menu at the top to select the amount of data that you want to delete. Select beginning of time to delete everything.		Click on Remove Now.

► 81

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ENABLING JAVA SCRIPT

Steps	Mozilla Firefox	Google Chrome	Microsoft Explorer	Safari
1	From the menu bar select Tools ->> Options.	Select Customize and control Google Chrome (the icon with 3 stacked horizontal lines) to the right of the address bar.	Click on the gear icon on the Internet Explorer Browser (top right corner)	Click on the gear icon on Safari Browser (top right corner)
2	Select the Content icon. Check the "Load images automatically".	From the drop-down menu, select Settings	Select Internet Options.	Select Preferences.
3	Select "Enable JavaScript" and "Enable Java" checkboxes.	At the bottom of the page, click Show advanced settings	Click Security tab.	Select Security.
4	Click OK button.	Under Privacy, select the Content settings	Select Custom level and scroll down for Scripting section.	Then select Enable Java Script.
5		Under the JavaScript heading, select the Allow all sites to run JavaScript radio button	Enable Active Scripting.	
6			Click OK.	

JRE 1.7 update 13 and above (32 bit) is required to run applets for Digital Signatures and offline forms to work.
You may download this at <http://java.com/en/download/manual.jsp>

► 82

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CANNOT READ XML FILE

Q 1) I cannot read the file for signing while uploading XML. What should I do?

A: This problem is due to your Internet Explorer browser settings. Please do the following.

- In Internet Explorer-> Tools ->Internet Option ->Security -> Custom Level-> you should enable "Include local directory Path when uploading file to the server".
- Create a folder in the "C" Drive called "fakepath" (c:\fakepath) and copy the xml files to this folder. Restart the Browser and you will be able to upload the file.

Q 2) I have saved the XML file in my computer, but while uploading, system is giving an error "Cannot read the XML file"? What should I do ?

A: Kindly set the Internet Explorer Security Settings to Low. Please follow the below steps:

- In case of Windows Vista/Windows 7, Go To Start->Control Panel-> Programs-> Java-> General tab.
- Click on "Settings" button in 'Temporary Internet Files'.
- Kindly uncheck the "Keep temporary files on my computer" and click the "Delete Files" button and press OK.
- Close your existing browser and open a new browser.

CANNOT READ XML FILE

Q 3) The web page is expired while uploading a DSC, What should I do ?

A: Java Runtime Environment V 1.6 or above, needs to be installed in your machine.

Q 4) DSC "session expired" issue and offline forms utility.

A: JRE 1.7 update 6 and above (32 bit) is required to run applets for Digital Signatures and offline forms to work.

**NOTIFICATION NO 210/2007 DATED
27.07.2007**

- ▶ have necessary archival, retrieval and, security policy for the e>Returns which would be filed through him, as decided by e-Return Administrator from time to time;
- ▶ Principal Officer, must not have been convicted for any professional misconduct, fraud, embezzlement or any criminal offence by any court of law or by any professional body, as the case may be;

▶ 85

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**Authorisation of e-Return
Intermediary**

- ▶ Application to be made online on www.tin-nsdl.com
- ▶ Registrar to verify the application;
- ▶ Registrar to carry due diligence;
- ▶ ERIN to be issued;
- ▶ Validity Period is 2 years and may be extended for further period of 2 years;
- ▶ Confidentiality to be maintained.

▶ 86

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Procedure to be followed

- ▶ An ERI to receive the paper return of income, duly verified by the eligible person or shall prepare the return of income on the basis of the documents furnished by the eligible person, as the case may be ;
- ▶ ERI shall upload the completed return of income, after validation of permanent account number, in the format specified by the e-Return Administrator, using his e-Return Intermediary Identification Number (ERIIN).
- ▶ The e>Returns shall be processed on priority basis.
- ▶ The refund, if any, due to the assessee shall be either credited by the assessing officer directly to his bank account, using the Electronic Clearing Services of the Reserve Bank of India or be directly sent to the assessee

▶ 87

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VARIOUS PENALTIES UNDER IT ACT

- ▶ Section 43. Penalty for damage to computer, computer system, etc.-
 - ▶ If any person without permission of the owner or any other person who is in charge of a computer, computer system or computer network,- accesses or secures access to such computer, computer system or computer network downloads, copies or extracts any data, computer data base information from such computer, computer system or computer network including information or data held or stored in any removable storage medium, Introduces or causes to be introduced any computer contaminant or computer virus into any computer, computer system or computer network;
 - ▶ damages or causes to be damaged and computer, computer system or computer network, data, computer database or any other programmes residing in such computer, computer system or computer network;
 - ▶ disrupts or causes disruption of any computer, computer system or computer network;
 - ▶ denies or causes the denial of access to any person authorised to access any computer, computer system or computer network by any means;
 - ▶ provides any assistance to any person to facilitate access to a computer, computer system or computer network in contravention of the provisions of this Act, rules or regulations made thereunder;
 - ▶ charges the services availed of by a person to the account of another person by tampering with or manipulating any computer, computer system or computer network he shall be liable to pay damages by way of compensation not exceeding one crore rupees to the person so affected.

▶ 88

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VARIOUS PENALTIES UNDER IT ACT

- ▶ Explanation.-For the purposes of this section.- (i) "computer contaminant" means any set of computer instructions that are designed –
 - ▶ (a) to modify, destroy, record, transmit data or programme residing within a computer, computer system or computer network; or
 - ▶ (b) by any means to usurp the normal operation of the computer, computer system, or computer network;
- ▶ (ii) "computer database" means a representation of information,
 - ▶ knowledge, facts, concepts or instructions in text, image, audio, video that are being prepared or have been prepared in a formalised manner or have been produced by a computer, computer system or computer network and are intended for use in a computer, computer system or computer network;
- ▶ (iii) "computer virus" means any computer instruction, information, data or programme that destroys, damages, degrades adversely affects the performance of a computer resource or attaches itself to another computer resource and operates when a programme, data or instruction is executed or some other event takes place in that computer resource;
- ▶ (iv) "damage" means to destroy, alter, delete, add, modify or re-arrange any computer resource by any means

▶ 89

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VARIOUS PENALTIES UNDER IT ACT

- ▶ Sec 45. Residuary penalty.-
- ▶ Whoever contravenes any rules or regulations made under this Act, for the contravention of which no penalty has been separately provided, shall be liable to pay a compensation not exceeding twenty-five thousand rupees to the person affected by such contravention or a penalty not exceeding twenty-five thousand rupees.

▶ 90

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VARIOUS PENALTIES UNDER IT ACT

- ▶ 66 A Punishment for sending offensive messages through communication service, etc. (Introduced vide ITAA 2008)

Any person who sends, by means of a computer resource or a communication device,
a) any information that is grossly offensive or has menacing character; or

- ▶ b) any information which he knows to be false, but for the purpose of causing annoyance, inconvenience, danger, obstruction, insult, injury, criminal intimidation, enmity, hatred, or ill will, persistently makes by making use of such computer resource or a communication device,
- ▶ c) any electronic mail or electronic mail message for the purpose of causing annoyance or inconvenience or to deceive or to mislead the addressee or recipient about the origin of such messages (Inserted vide ITAA 2008) shall be punishable with imprisonment for a term which may extend to two three years and with fine.

Explanation: For the purposes of this section, terms "Electronic mail" and "Electronic Mail Message" means a message or information created or transmitted or received on a computer, computer system, computer resource or communication device including attachments in text, image, audio, video and any other electronic record, which may be transmitted with the message]

▶ 91

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VARIOUS PENALTIES UNDER IT ACT

- ▶ 66C Punishment for identity theft. (Inserted Vide ITA 2008)

- ▶ Whoever, fraudulently or dishonestly make use of the electronic signature, password or any other unique identification feature of any other person, shall be punished with imprisonment of either description for a term which may extend to three years and shall also be liable to fine which may extend to rupees one lakh.]

▶ 92

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VARIOUS PENALTIES UNDER IT ACT

- ▶ [66D Punishment for cheating by personation by using computer resource (Inserted Vide ITA 2008)
- ▶ Whoever, by means of any communication device or computer resource cheats by personation, shall be punished with imprisonment of either description for a term which may extend to three years and shall also be liable to fine which may extend to one lakh rupees.]

▶ 93

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Avoid Last Days...



▶ 94

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Details of Last Minutes Filing

Highlights of e-Filing

No. of Registered Users as on 31/07/2013	30657997
Peak rate of receipt of returns per day (31/07/2013)	1163475
Peak rate of receipt of returns per hour	97935
Peak rate of receipt of returns per minute	2303
Percentage of returns received outside office hours	34.464
Percentage of returns filed using Utility provided by Department	34.569

► 95

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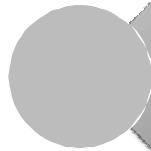


**MERE
PAAS
SOFTWARE
HAI**

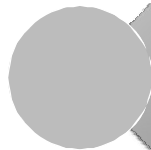
► 96

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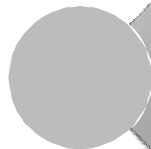
Some Useful Tips



Returns generated from private software should not be considered as blindly accurate and final;



Validation Utilities provided by ITD is more or less control oriented. Final Computation needs to be physically verified before filing;



Do not try to over-ride the utilities provided to suit the same as per the requirements since these are control based

► 97

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Some Useful Tips



Returns are generally prepared by Staff and uploaded, ensure its correctness before uploading;



Ensure sufficient and accurate back up is available for future requirements.. Not to depend much on the system, better to have one hard copy;



Delete the workings created from time to time to ensure that the latest figures are only available which were used for the returns filing.

► 98

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Any Further Help Required



Call Centre of Income
Tax Department
available/Helpdesk
also available



send e-mail
[efilinghelpdesk@
incometaxindia.gov.in](mailto:efilinghelpdesk@incometaxindia.gov.in)



Tools for Help
Available on the ITD
Website

► 99

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New Call Centre Numbers

**Need
Assistance?**
For Income tax related
queries
ASK : 1800 180 1961

For Rectification and
Refund
CPC : 1800 425 2229

For e-Filing of Returns
e-Filing : 1800 4250 0025

► 100

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E-Assessments



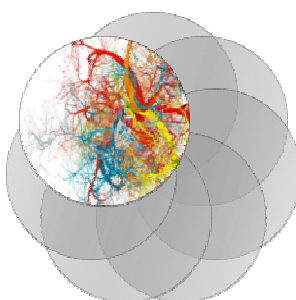
► 101

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Another Cause of Concern`

It's a Data Centre of all the information collected and information is cent percent reliable;



CPC acts as a preserver of the Information.

Data given by the Assessee shall be preserved for life time.

► 102

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- ▶ Department has noticed that incorrect information filing is resulting in delay of processing of Returns;



▶ 103

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Forgiveness

Applying computer technology is simply finding the right wrench to pound in the correct screw.

A mistake in Tax Returns can be corrected by paying penalties and result in monetary loss but the non-correction of Mistakes made in Relationship in TIME will ruin your entire LIFE... Correction of Both.. earlier the BETTER

A MISTAKE should always be taken as a Mistake and not as MY Mistake or HIS Mistake as it leads to difference in the Hearts..Let us correct it in TIME



▶ 104

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Doubts & Queries

► Any Questions

► Thank You



► 105

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C.A. Avinash V. Rawani

105

THANKS ONCE AGAIN

Compiled by CA Avinash Rawane
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