



|     |  |  |
|-----|--|--|
| a   | Income from Salary   |  |
| b   | Income from House Property   |  |
| c   | Income from Business or Profession   |  |
| d   | Income from Capital gains  |  |
| e   | Income from other Sources  |  |
| f.  | Total additional income (a+b+c+d+e)  |  |
| B.  | Total income as per last valid return (only in cases where the Income Tax Return has previously been filed)  |  |
| 2.  | Total income as per Part B-TI (Please see instruction)   |  |
| 3.  | Amount payable, if any (To be taken from the "Amount payable" of Part B-TTI of the updated ITR) (Please see instruction)                                       |  |
| 4.  | Amount refundable, if any (To be taken from "Refund" of Part B-TTI of the updated ITR) (Please see instruction)  |  |
| 5.  | Amount payable on the basis of last valid return (only in applicable cases)  |  |
| 6.  | (i) Refund claimed as per last valid return, if any (Please see instruction)   |  |
|     | (ii) Total Refund issued as per last valid return, if any (including interest u/s 244A received) (Please see instruction)                                      |  |
| 7.  | Fee for default in furnishing return of income u/s 234F  |  |
| 8.  | Regular Assessment Tax, if any (in applicable cases)   |  |
| 9.  | Aggregate liability on additional income,<br>(i) in case refund has been issued [3 + 6ii- (5 + 8)]<br>(ii) in case refund has not been issued [3 + 6i - (5+8)] |  |
| 10. | Additional income-tax liability on updated income [25% or 50% of (9-7)]  |  |
| 11. | Net amount payable (9+10)  |  |
| 12. | Tax paid u/s 140B  |  |
| 13. | Tax due (11-12)  |  |

|                   |   |  |                                 |                             |             |
|-------------------|---|--|---------------------------------|-----------------------------|-------------|
| 14.               | TAX PAYMENTS (ONLY as per Updated Return)             |  |                                 |                             |             |
| A                 | Details of payments of tax on updated return u/s 140B |  |                                 |                             |             |
| TAX PAID U/S 140B | Sl No   | BSR Code   | Date of Deposit<br>(DD/MM/YYYY) | Serial Number<br>of Challan | Amount (Rs) |
|                   | (1)   | (2)  | (3)                             | (4)                         | (5)         |
|                   | i   |  |                                 |                             |             |
|                   | ii  |  |                                 |                             |             |
|                   | iii   |  |                                 |                             |             |
|                   | iv  |  |                                 |                             |             |
|                   | <b>NOTE</b>   | Enter the totals of tax paid u/s 140B at Sl. No.11 of Part B-ATI |                                 |                             |             |
|                   | <b>TAX PAYMENTS</b>                                   |  |                                 |                             |             |

| B   | Details of payments of Advance Tax / Self-Assessment Tax / Regular Assessment Tax, credit for which has not been claimed in the earlier return (credit for the same is not to be allowed again under section 140B(2) ) |          |                                 |                             |             |
|---|--|----------|---------------------------------|-----------------------------|-------------|
|   | Sl No  | BSR Code | Date of Deposit<br>(DD/MM/YYYY) | Serial Number<br>of Challan | Amount (Rs) |
| ADVANCE/SELF ASSESSMENT/<br>REGULAR ASSESSMENT TAX  | (1)  | (2)      | (3)                             | (4)                         | (5)         |
|   | i  |          |                                 |                             |             |
|   | ii   |          |                                 |                             |             |
|   | iii  |          |                                 |                             |             |
|   | iv   |          |                                 |                             |             |
| <b>NOTE</b>   | Credit for above is not to be allowed again under section 140B(2)  |          |                                 |                             |             |
| 15. Relief u/s 89 which is not claimed in earlier return [relief for the same is not to be allowed under section 140B(2)] |  |          |                                 |                             | Rs.         |

#### VERIFICATION

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making 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:?

[Notification No. 48/2022/F. No. 370142/18/2022-TPL(Part-1)]

SHEFALI SINGH, Under Secy, Tax Policy and Legislation

**Note:** The principal rules were published vide notification S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended vide notification GSR 309(E), dated the 22<sup>nd</sup> April, 2022.