FORM ITR-4 SUGAM

INDIAN INCOME TAX RETURN

[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh, one house property (single ownership), having income from business and profession which is computed under sections 44AD, 44ADA or 44AE or Interest Income, Family pension 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 or has any brought forward / carry forward loss under the head 'Income from House Property']
(Please refer instructions for eligibility)

Assessment Year

2 0 2 0 - 2 1

PART A GENERAL INFORMATION

(A1) First Name	(A2) Middle Name	(A3) Last Name	(A4) Permanent Account Number

(A5) Date of Birth/Formation (DD/MM/YYYY)		(A6) Flat/Door/Block No.

(A7) Name of Premises/ Building/ Village	(A8) Road/Street/Post Office	(A9) Area/locality

(A10) Town/City/District	(A11) State	(A12) Country	(A13) Pin code/Zip code

(A14) Aadhaar Number (*12 digit*)/ Aadhaar Enrolment Id (*28 digit*) (if eligible for Aadhaar)	(A15) Status Individual ☐ HUF ☐ Firm (other than LLP) ☐

(A16) Residential/Office Phone Number with STD code/ Mobile No.1	(A17) Mobile No. 2	(A18) Email Address-1 (self)
		Email Address -2

(A19) Do you have a valid Indian Passport	Yes/ No (dropdown to be provided)	If Yes, provide the passport Number	

(A20) Filed u/s *(Tick)* [*Please see instruction*]-	☐ 139(1)-On or before due date, ☐ 139(4)-After due date, ☐ 139(5)-Revised Return, ☐ 119(2)(b)- after condonation of delay
Or Filed in response to notice u/s	☐ 139(9) ☐ 142(1) ☐ 148 ☐153A ☐ 153C

(A21) Are you filing return of income under Seventh proviso to section 139(1) (Not applicable in case of Firm) – (Tick) ☐ Yes ☐ No
If yes, please furnish following information

	Amount (Rs) (If Yes)
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	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)

(A22)If revised/defective then enter Receipt No. and Date of filing of original return *(DD/MM/YYYY)*		/ /
(A23)If filed in response to notice u/s 139(9) /142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number & Date of such Notice or Order		/ /

(A24)) Details of a representative assessee, if applicable

(1)	Name of the representative
(2)	Capacity of the representative
(3)	Address of the representative
(4)	Permanent Account Number (PAN)/ Aadhaar of the representative

(A25) Whether you are Partner in a firm? (Tick) ☐ Yes ☐ No   If yes, please furnish following information

S. No.	Name of Firm	PAN
(i)		

(A26) Particulars of persons who were partners in the firm (Applicable in case of Firm)

S. No.	Name and Address	Percentage of share	PAN	Aadhaar Number / Enrolment Id (*if eligible for Aadhaar*)	Rate of Interest on Capital	Remuneration paid/ payable
(i)						

PART B GROSS TOTAL INCOME   Whole- Rupee(₹) only

B1	Details of Employer: TAN of Employer *(mandatory if tax is deducted)*, Name of employer, Nature of Employer, Address of Employer, Town/City, State, PIN/ ZIP Code (If TAN is provided name and address will be pre-filed)	Enter Employer details here	
i	Gross Salary	i	

SALARY / PENSION	a	**Salary as per section 17(1)**		ia		
	b	**Value of perquisites as per section 17(2)**		ib		
	c	**Profit in lieu of salary as per section 17(3)**		ic		
		(Add multiple rows for Gross Salary in case of more than one employer)				
		Total Gross Salary (from all employers)				
	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 Total Gross Salary in (ii) above)**		ii		
	iii	**Net Salary (i – ii)**		iii		
	iv	**Deductions u/s 16 (iva + ivb+ivc)**		iv		
	a	**Standard deduction u/s 16(ia)**		iva		
	b	**Entertainment allowance u/s 16(ii)**		ivb		
	c	**Professional tax u/s 16(iii)**		ivc		
	v	**Income chargeable under the head 'Salaries' (iii – iv)** *(NOTE- Fill "Sch TDS1" if applicable)*		**B1**		

B2 Tick applicable option Self Occupied ☐ Let Out ☐ Deemed Let Out ☐ Address of property; Town/City; State; PIN Code/ ZIP Code	**Enter Tenant details here** If Let out, Name and PAN or Aadhaar of Tenant, if available

HOUSE PROPERTY	i	**Gross rent received/ receivable/ letable value**	**i**	
	ii	**The amount of rent which cannot be realized**	**ii**	
	iii	**Tax paid to local authorities**	**iii**	
	iv	**Total (ii+iii)**	**iv**	
	v	**Annual Value (i – iv)** *(nil, if self-occupied etc. as per section 23(2)of the Act)*	**v**	
	vi	**30% of Annual Value**	**vi**	
	vii	**Interest payable on borrowed capital**	**vii**	
	viii	**Total (vi + vii)**	**viii**	
	ix	**Arrears/Unrealized Rent received during the year Less 30%**	**ix**	
	x	**Income chargeable under the head 'House Property' (v- viii + ix)** *(If loss, put the figure in negative)*	**B2 ( )**	

B3	**Income from business or profession** (*enter value from E9 of schedule BP*)	**B3**
B4	**Income from Other Sources** *(drop down to be provided in e-filing utility specifying nature of income)* **NOTE- Fill "Sch TDS2" if applicable.**	
	Less: Deduction u/s 57(iia) *(in case of family pension only)*	
	Less: Deduction u/s. 57(iv) *[in case of interest received u/s. 56(2)(viii)]*	**B4**
B5	**Gross Total Income (B1+B2+B3+B4)**	**B5( )**

PART C–DEDUCTIONS AND TAXABLE TOTAL INCOME *(Refer to instructions for limits on Amount of Deductions as per Income-tax Act)*
(schedules to be provided by e-filing)

C1	**80C**		C2	**80CCC**		C3	**80CCD (1)**	
C4	**80CCD(1B)**		C5	**80CCD(2)**		C6	**80D** *(Details to be filled in drop down to be provided in e-filing utility)*	
C7	**80DD** *(Details to be filled in drop down to be provided in e-filing utility)*		C8	**80DDB** *(Details to be filled in drop down to be provided in e-filing utility)*		C9	**80E**	
C10	**80EE**		C11	**80EEA**		C12	**80EEB**	
C13	**80G** *(Details to be filled in drop down to be provided in e-filing utility)*		C14	**80GG** *(Details to be filled in drop down to be provided in e-filing utility)*		C15	**80GGC**	
C16	**80TTA**		C17	**80TTB**		C18	**80U**	
C19	**Total deductions (Add items C1 to C18)**						**C19**	
C20	**Taxable Total Income (B5 - C19)**						**C20**	

PART D – TAX COMPUTATIONS AND TAX STATUS

D1	**Tax payable on total income (C20**	**D1**	
D2	**Rebate on 87A**	**D2**	
D3	**Tax payable after Rebate (D1-D2)**	**D3**	
D4	**Health and Education Cess @ 4% on (D3)**	**D4**	
D5	**Total Tax, and Cess (D3+D4)**	**D5**	
D6	**Relief u/s 89**	**D6**	
D7	**Balance Tax after Relief (D5 – D6)**	**D7**	

D8	Total Interest u/s 234A	D8	
D9	Total Interest u/s 234B	D9	
D10	Total Interest u/s 234C	D10	
D11	Fee u/s 234F	D11	
D12	Total Tax, Fee and Interest (D7 + D8 + D9 + D10 + D11)	D12	
D13	Total Advance Tax Paid	D13	
D14	Total Self-Assessment Tax Paid	D14	
D15	Total TDS Claimed (*total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2*)	D15	
D16	Total TCS Collected (*total of column 5 of Schedule-TCS*)	D16	
D17	Total Taxes Paid (D13 + D14 + D15 +D16)	D17	
D18	Amount payable (D12 – D17, If D12 > D17)	D18	
D19	Refund (D17 – D12, If D17 > D12)	D19	
D20	Exempt income: For reporting purpose (NOTE – If Agricultural income exceeds Rs.5,000/-, other ITR, as applicable, has to be filed) (*Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section*)	D20	

BANK ACCOUNT	D21 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	*[tick account(s) ☑ for refund]*
	i				
	ii				

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION

COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD

S. No.	Name of Business	Business code	Description
(i)			

E1	Gross Turnover or Gross Receipts				
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date		E1a	
	b	Any other mode		E1b	
E2	Presumptive Income under section 44AD				
	a	6% of E1a or the amount claimed to have been earned, whichever is higher		E2a	
	b	8% of E1b or the amount claimed to have been earned, whichever is higher		E2b	
	c	Total (a + b)		E2c	
		NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under section 44AB & other ITR, as applicable, has to be filed			

COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA

S. No.	Name of Business	Business code	Description
(i)			

E3	Gross Receipts	E3	
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR, as applicable, has to be filed	E4	

COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE

S. No.	Name of Business	Business code	Description
(i)			

E5	Gross Turnover or Gross Receipts relatable to presumptive income u/s. 44AE	E5	

Registration No. of goods carriage owned by the assesse	Gross Vehicle Weight of goods carriage (in MT)	Number of months for which goods carriage was owned	Presumptive Income per month for the good carriage (Computed @ Rs.1000 per ton per month in case Gross Vehicle Weight of goods carriage exceeds 12MT, or else @	Total Presumptive Income in respect of the Good Carriage (3*4)	Income claimed to have been actually earned in respect of goods carriage	Presumptive income u/s 44AE Higher of (5) or (6)

(i)	(1)	(2)	(3)	Rs.7500 per month) (4)	(5)	(6)	(7)
(a)							
(b)							

Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)

E6	**Presumptive Income from Goods Carriage under section 44AE [total of column (7)]** **NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed**	E6	
E7	**Salary and interest paid to the partners, if any** **NOTE – This is to be filled up only by firms**	E7	
E8	**Presumptive Income u/s 44AE (E6-E7)**	E8	
E9	**Income chargeable under Business or Profession (E2c+E4+E8)**	E9	

INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

Note – Please furnish the information below for each GSTIN No. separately

F1	**GSTIN No(s).**	F1	
F2	**Annual value of outward supplies as per the GST returns filed**	F2	

PARTICULARS OF CASH AND BANK TRANSACTIONS RELATING TO PRESUMPTIVE BUSINESS

	Description	Cash	Bank (aggregate amount of all the bank accounts)
G1	Opening Balance		
G2	Receipts during the previous year (drop down to be provided in e-filing utility)		
G3	Payments / Withdrawals during the previous year (drop down to be provided in e-filing utility)		
G4	Closing Balance		

NOTE ►Mandatory to fill for all cases where 44AD, 44ADA and 44AE is applicable or books of account not required to be maintained

SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS

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

NOTE ► Enter the totals of Advance tax and Self-Assessment tax in D13 & D14

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

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

NOTE ► Please enter total of column (5) of Schedule-TCS in D16

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

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

NOTE ►   Enter the total of column 4 of Schedule-TDS1 and column 6 of Schedule TDS2 in D15

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

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

NOTE ▶ *Enter the total of column 6 of Schedule TDS2 and column 4 of Schedule-TDS1 in D15*

VERIFICATION

I, _____son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making returns in my capacity as _____ (*drop down to be provided in e-filing utility*) and I am also competent to make this return and verify it. I am holding permanent account number _____. (*Please see instruction*)

Place:
Date :   **Signature here ➜**

FOR OFFICE USE ONLY

STAMP RECEIPT NO. HERE	SEAL, DATE AND SIGNATURE OF RECEIVING OFFICIAL

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

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