

[See proviso to rule 12(1)(b)(iii)]

[*Income-tax return form for non-corporate assesses other than persons claiming exemption under section 11]

1. NAME: _____	
2. FATHER' S NAME: _____	
3. ADDRESS: _____	
PIN: _____	TELEPHONE: _____
4. Permanent Account Number.. _____	
6. Individual Undivided family/firm/Association of persons/local Authority	7. Resident/Non-Resident/Not Ordinarily Resident
8. Ward/Circle/Special Range: _____	9. Sex : Male/Female:
10. Income for the previous year i.e. 1-4 ___ to 31-3___	11. Assessment Year..
12. Return Original or Revised:	
13. INCOME FROM SALARY (ATTACH FORM NO. 16)	Rs. _____
14. INCOME FROM HOUSE PROPERTY	Rs. _____
15. INCOME FROM BUSINESS OR PROFESSION	Rs. _____
16. CAPITAL GAINS 15/9 15/12 15/3 31/3 TOTAL	
(a) Short-Term _____	
(b) Long-Term _____	Rs. _____
17. INCOME FROM OTHER SOURCES _____	Rs. _____
18. INCOME OF ANY OTHER PERSON TO BE ADDED _____	Rs. _____
19. GROSS TOTAL INCOME (13+14+15+16+17+18)	Rs. _____
20. LESS:DEDUCTIONS UNDER CHAPTER VI-A: SECTION AMOUNT (RS.)	
(a) _____	
(b) _____	
(c) _____	Rs. _____
21. TOTAL INCOME: (19-20)	Rs. _____
22. ADD: AGRICULTURAL INCOME (FOR RATE PURPOSES)	Rs. _____
23. INCOME CLAIMED TO BE EXEMPT FROM INCOME-TAX _____	Rs. _____
24. TAX ON TOTAL INCOME INCOME INCOME TAX	
(a) At normal rates _____	
(b) At special rates _____	
25. LESS: REBATE/RELIEF _____	Rs. _____
26. NET TAX PAYABLE (24-25)	Rs. _____
27. LESS: TAX DEDUCTED AT SOURCE _____	Rs. _____
28. LESS: ADVANCE TAX PAID	Rs. _____
Date Date Date	
Amount Amount Amount	Rs. _____
(Under 234A 234B 234 C TOTAL	
Sections)	
29. ADD.. INTEREST PAYABLE	Rs. _____
30. LESS: SELF ASSESSMENT TAX PAID	Rs. _____
31. BALANCETAX: PAYABLELREFUNDABLE	Rs. _____
DOCUMENTS ATTACHED WITH THE RETURN	
1 _____	2 _____
3 _____	4 _____

5	6										
<p>VERIFICATION</p> <p>I, (name in full and in block letters) son/daughter of solamnly declare that to the best of my knowlwdge and belief, the information given in this return and annexures and statements accompanying it are correct and truly stated in and in accordance with the provision of income Tax Act, 1961, in respect of Income chargeable to income tax for the previous year relevant to the assessment year</p> <p>_____</p>											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">Receipt No. _____</td> <td style="width: 50%; padding: 2px;">Date _____</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 10px;">Seal</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 10px;">Signature of the receiving official</td> </tr> </table>	Receipt No. _____	Date _____	Seal		Signature of the receiving official		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 40px;"></td> </tr> <tr> <td style="text-align: right; padding: 5px;">Signature</td> </tr> <tr> <td style="padding: 5px;">Date</td> </tr> <tr> <td style="padding: 5px;">Place:</td> </tr> </table>		Signature	Date	Place:
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Seal											
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Date											
Place:											

INSTRUCTIONS FOR FILLING UP SARAL

(These instructions are non-statutory)

1. SARAL Form is to be filled in duplicate. One copy will be returned to the assessee after being duly acknowledged.
2. All items should be filled in capital letters.
3. Status (Item No. 6) - Please strike out whichever is not applicable'
4. Income from house property (Item No. 14) - Give the address of the property, its nature - whether let out or self occupied, and the computation of net income shown against item No. 14 in a separate annexure.
5. Income from business or profession (Item No. 15) - Income from business or profession is required to be shown against this item. Net income as appearing in your profit and loss or income and expenditure account is to be adjusted by disallowable expenses, admissible claims not charged to the accounts, deemed income, etc. This has further to be adjusted by brought forward losses depreciation, if any, before being shown against item No. 15. Attach separate annexure showing the computation of income from business or profession. The income loss from speculation business should be shown separately. Also attach trading, profit and loss account, balance sheet, etc., with enclosures including auditor's certificate, wherever required. Nature of business profession may also be indicated.
6. Capital gains (Item No. 16) - Please show only net amount of capital gains against item No. 16. The nature of the transferred asset, its date of acquisition, date of transfer, cost of acquisitionl expenses, value of consideration, exemption of capital gains, if any, and adjustment of brought forward

losses, etc., should be indicated in a separate annexure.

- * Capital gains are to be shown separately for short-term and long-term. The assets held for more than 3 years (Except shares, units, etc.) are regarded as long term and others as short-term. For shares, units, etc., the period of holding for long-term is 12 months.
- * The dates]5th September,] 5th December,]5th March have ramifications on instalments of advance tax payable in relation to capital gains. Therefore capital gains arising in each period (1-4 to 14-9, 15-9 to 15-12 and thereafter) should be separately indicated against item No. 16).
- 7. Income from other sources (Item No. 17) - Only net income from other sources such as interest, income from units, etc. should be shown against this item. However, details of such income or expenses incidental thereto should be given in a separate annexure.
- 8. Income of other persons (Item No. 18) - Income of certain other persons like spouse or minor child is liable to be included in your income as per provisions contained in Chapter V of the Act.
- 9. Deductions under Chapter VI-A (Item No. 20) - Chapter VI-A provides for various deductions like those for donations (80G), profits from exports, foreign exchange earnings (80HHIHHCI RRIRRA, etc.), profits from certain industries (80-IA), income of co-operative societies (80P), etc., total amount of deductions claimed should be shown section-wise against this item' Detailed computation of deduction, if required, may be given in a separate annexure.
- 10. Income claimed to be exempt (Item No. 23) - If you are claiming certain recel.pts as exempt from tax, please give full details thereof in a separate annexure. Total amount of exemption claimed should be indicated against this item.
- 11. Tax on total income (Item No. 24) - In the case of Individual HUFIAOPIBOI tax is charged for assessment year 1998-99 at 10% for income slab of Rs. 40,001-60,000, 20% for income slab of Rs. 60,001- 1,50,000 and at 30% thereafter. Tax rates for co-operative societies are at 10% for income up to Rs. 10,000, 20% for income between Rs. 10,001- 20,000 and 35% thereafter. Tax rate for firms is 35% without any slab of income. Special rates of tax are applicable on long-term capital gains, @20% under section 112, on income by way of winnings from lotteries, crossword puzzles, gambling, betting, horse race, etc., @ 40% under section 1] 5BB. Details of income subjected to special rates should be shown in a separate annexure.
- 12. Rebatel Relief (Item No. 25) - Tax rebate of 20% of the amount contributed towards specified savings or investments is available under section 88 of the Income-tax Act like GPF, PPF, LIP, etc. for individuals who are aged 65 years or more, a rebate of 100% of tax (subject to the maximum of Rs. 10,000) is available under section 88B. Relief is available under section 89190191. Give details of rebatel relief claimed and basis thereof in a separate annexure.

13. Taxes paid - Please attach proof of taxes paid.
14. Interest payable (Item No. 29) - Interest is charged under section 234A for late filing of return, under section 234B for shortfall in Payment of advance tax and under section 234C for deferment of installments of advance tax. Please show such interest separately.
15. Please give separately your bank account number, name of the bank and the branch for the purposes of refund.