

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 30th March, 2026

G.S.R. 226(E).— In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Second Amendment) Rules, 2026.
(2) They shall come into force with effect from the 31st day of march, 2026 and shall apply in respect of returns filed for A.Y. 2026-27.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules),—
 - (a) in rule 12, —
 - (i) in sub-rule (1),—
 - (A) in the opening portion, for the figure “2025”, the figure “2026” shall be substituted;
 - (B) in clause (a), in sub-clause (ii), for the words “one house property”, the words “two house properties” shall be substituted;
 - (C) in clause (ca), in proviso, in item (IG), for the words “one house property”, the words “two house properties” shall be substituted;
 - (ii) in sub-rule (5), for the figure “2024”, the figure “2025” shall be substituted.
3. In the said rules, in Appendix– II,
 - (a) for FORM ITR-1, the following FORM shall be substituted, namely: —

FORM	ITR-1 SAHAJ	INDIAN INCOME TAX RETURN [For individuals being a resident (other than not ordinarily resident) having total income upto Rs.50 lakh and having Income from Salaries, two house properties, other sources (Interest etc.), long-term capital gains under section 112A up to Rs. 1.25 lakh, and agricultural income up to Rs.5 thousand] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or in cases where TDS has been deducted u/s 194N or if income-tax is deferred on ESOP or has assets (including financial interest in any entity) located outside India] (Refer rules for eligibility)	Assessment Year					
			2	0	2	6	-	2

PART A GENERAL INFORMATION																																									
(A1) PAN												(A2) First Name		(A2a) Middle Name		(A3) Last name		(A4) Date of Birth						(A5) Aadhaar Number (12 digits)																	
																						D	D	M	M	Y	Y	Y	Y												
Details to be provided for communication purposes:																																									
(A6)(a) Primary Mobile No. of the taxpayer				(A6)(b) Secondary Mobile No.				(A7)(a) Primary Email ID of the taxpayer				(A7)(b) Secondary Email ID				Primary Address: (A8a) Flat/Door/Block No. (A9a) Name of Premises/Building/Village (A10a) Road/Street/Post Office Area/Locality (A11a) Town/City/District (A12a) State (A13a) Country (A14a) PIN code Secondary Address: (A8b) Flat/Door/Block No. (A9b) Name of Premises/Building/Village (A10b) Road/Street/Post Office Area/Locality (A11b) Town/City/District (A12b) State (A13b) Country (A14b) PIN code																									
(A15) Filed u/s (Tick) [Please see instruction]												☐ 139(1)-On or before due date, ☐ 139(4)-Belated, ☐ 139(5)-Revised, ☐ 119(2)(b)- After Condonation of delay												(A17) Nature of employment- ☐ Central Govt. ☐ State Govt. ☐ Public Sector Undertaking ☐ Pensioners-CG ☐ Pensioners-SG ☐ Pensioners-PSU ☐ Pensioners- Others ☐ Others ☐ Not Applicable (e.g. Family Pension etc.)																	
(A16) Or Filed in response to notice u/s												☐ 139(9), ☐ 142(1), ☐ 148, ☐ 153C																													
(A18) If revised/defective, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)																																									
(A19) If filed in response to notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b)- enter Unique Number/Document Identification Number (DIN) & Date of such Notice or Order																																									
(A20) Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") ☐ Yes ☐ No																																									
(A21) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) ☐ Yes ☐ No																																									
If yes, please furnish following information																																									
[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]																																									
(i) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)												Amount (Rs) (If Yes)																													
(ii) 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)																													
(iii) Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)												(Tick) ☐ Yes ☐ No																													
(A22) Whether this return is being filed by a representative assessee? (Tick) ☒ ☐ Yes ☐ No																																									
If yes, please furnish following information -																																									
(1) Name of the representative assessee																																									
(2) Email-ID of the representative assessee																																									
(3) Contact number of the representative assessee																																									

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

B1	i	Gross Salary (ia + ib + ic)			i		
SALARY / PENSION	a	Salary as per section 17(1)			ia		
	b	Value of perquisites as per section 17(2)			ib		
	c	Profit in lieu of salary as per section 17(3)			ic		
	ii	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (Ensure that it is included in salary income u/s 17(1)/17(2)/17(3))			ii		
	iii	Net Salary (i – ii)			iii		
	iv	Deductions u/s 16 (iva + ivb + ivc)					
	a	Standard deduction u/s 16(ia)			iva		
	b	Entertainment allowance u/s 16(ii)			ivb		
	c	Professional tax u/s 16(iii)			ivc		
	v	Income chargeable under the head 'Salaries' (iii – iv)			B1		
B2	Details of Income from House Property (Drop down to be provided indicating ownership of property)						
HOUSE PROPERTY	Address of property 1		Town/ City		State	Country	
						Pin Code/ ZIP Code	
	Is the property co-owned? o Yes o No (if "YES" please enter following details)						
	Your percentage of share in the property (%)						
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)		Percentage Share in Property		
	I						
	II						
	/Tick the applicable option] ☐ Let out ☐ Self-occupied ☐ Deemed let out	Name(s) of Tenant(s) (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)		PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)	
		I					
		II					
	a	Gross rent received/ receivable/ lettable value during the year				1a	
	b	The amount of rent which cannot be realized				1b	
	c	Tax paid to local authorities				1c	
	d	Total (1b + 1c)				1d	
	e	Annual Value (1a – 1d) (nil, if self-occupied etc. as per section 23(2) of the Act)				1e	
	f	Annual value of the property owned (own percentage share x 1e)				1f	
	g	30% of Annual Value				1g	
	h	Interest payable on borrowed capital (Details are to be filled in the drop down to be provided in e-filing utility)				1h	
	i	Total (1g+ 1h)				1i	
	j	Arrears/Unrealised rent received during the year less 30%				1j	
k	Income from house property 1 (1f – 1i + 1j)				1k		
	Income chargeable under the head 'House Property' (Σ1k) (If loss, put the figure in negative) Note: - Maximum loss from House Property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -2				B2		
(fill up details separately for each property for up to 2 properties)							
NOTE ►	Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.						
	Income from Other Sources (drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend income, please mention quarterly breakup for allowing applicable relief from section 234C)				B3		
	Less: Deduction u/s 57(iia) (in case of family pension only)						
B4	Gross Total Income (B1+B2+B3+C3(a)(iii)) (If loss, put the figure in negative) Note: To avail the benefit of carry forward and set of loss, please use ITR -2				B4		

PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME

80C (Details are to be filled in the drop down to be provided in e-filing utility)	80CCC (Details are to be filled in the drop down to be provided in e-filing utility)	80CCD(1) (Details are to be filled in the drop down to be provided in e-filing utility)	80CCD(1B) (Details are to be filled in the drop down to be provided in e-filing utility)	80CCD(2) (Details are to be filled in the drop down to be provided in e-filing utility)	80CCH (Details are to be filled in the drop down to be provided in e-filing utility)	80D (Details are to be filled in the drop down to be provided in e-filing utility)	80DD (Details are to be filled in the drop down to be provided in e-filing utility)	80DDB (Details are to be filled in the drop down to be provided in e-filing utility)	80E (Details are to be filled in the drop down to be provided in e-filing utility)	80EE (Details are to be filled in the drop down to be provided in e-filing utility)	
80EEA (Details are to be filled in the drop down to be provided in e-filing utility)	80EEB (Details are to be filled in the drop down to be provided in e-filing utility)	80G (Details are to be filled in the drop down to be provided in e-filing utility)	80GG (Details are to be filled in the drop down to be provided in e-filing utility)	80GGA (Details are to be filled in the drop down to be provided in e-filing utility)	80GGC (Details are to be filled in the drop down to be provided in e-filing utility)	80TTA (Details are to be filled in the drop down to be provided in e-filing utility)	80TTB (Details are to be filled in the drop down to be provided in e-filing utility)	80U (Details are to be filled in the drop down to be provided in e-filing utility)	Any other Deduction as per the e-filing utility (Details are to be filled in the drop down to be provided in e-filing utility)		
Total deductions						C1			Total Income (B4-C1)	C2	
Note: The Total Income Field includes LTCG u/s 112A. However, no tax would be payable on the said income.											
C3	Exempt Income For reporting purpose and Income on which no tax is payable								<i>Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section</i>		
C3(a)	Long Term capital gains u/s 112A not chargeable to Income-tax										
	i. Total sale consideration ii. Total cost of acquisition iii. Long term capital gains as per sec 112A										

PART D – COMPUTATION OF TAX PAYABLE

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

PART E – OTHER INFORMATION

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

Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Type of account (Dropdown to be provided by E-filing utility)	Select Account for Refund Credit
I					
1. All bank accounts held at any time are to be reported, except dormant A/c. 2. Minimum one account should be selected for refund credit. 3. In case multiple accounts are selected, refund will be credited to one of the validated accounts decided by CPC after processing the return.					

Schedule-IT Details of Advance Tax and Self-Assessment Tax payments																			
				BSR Code				Date of Deposit				Serial Number of				Tax paid			
				Col (1)				Col (2)				Col (3)				Col (4)			
R1																			
R2																			
Schedule-TDS Details of TDS/TCS [As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/ Payer(s)/ Collector(s)]																			
S. No.	TAN of deductor/Collector or PAN/ Aadhaar No. of the Tenant			Name of the Deductor/ Collector/Tenant			Section under which TDS is deducted	Gross payment/ receipt which is subject to tax deduction /collection			Year of tax deduction/ collection			Tax Deducted/ collected		TDS/TCS credit out of (6) claimed this Year			
Col (1)	Col (2)			Col (3a)			Col (3b)	Col (4)			Col (5)			Col (6)		Col (7)			
T1																			
T2																			

VERIFICATION

<i>Stamp Receipt No., Seal, Date & Sign of Receiving Official</i>	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 _____ <i>(drop down to be provided in e-filing utility)</i> and I am also competent to make this return and verify it. I am holding permanent account number _____. <i>(Please see instruction)</i>.	
	Date: _____	Signature: _____

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:											
Identification No. of TRP								Name of TRP		Counter Signature of TRP	
If TRP is entitled for any reimbursement from the Government, amount thereof :											

(b) for FORM ITR-4, the following FORM shall be substituted, namely: —

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 and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE, and having long-term capital gains under section 112A upto Rs. 1.25 lakh] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP or has agricultural income more than Rs. 5000 or has assets (including financial interest in any entity) located outside India] <i>(Refer rules for eligibility)</i>	Assessment Year					
			2	0	2	6	-	2

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)								Addresses to be provided for communication purposes:							
								Primary Address: (A6a) Flat/Door/Block No. (A7a)Name of Premises/Building/Village (A8a) Road/Street/Post Office (A9a) Area/Locality (A10a) Town/City/District (A11a) State (A12a) Country (A13a) PIN code							
								Secondary Address: (A6b) Flat/Door/Block No. (A7b)Name of Premises/Building/Village (A8b) Road/Street/Post Office (A9b) Area/Locality (A10b) Town/City/District (A11b) State (A12b) Country (A13b) PIN code							
(A14) Aadhaar Number (12 digits)												(A15) Status			

										Individual ☐ HUF ☐ Firm (other than LLP) ☐	
Details to be provided for communication purposes:											
(A16) Residential/Office Phone Number with STD code/ Primary Mobile number of the taxpayer						(A17) Secondary Mobile number			(A18a) Primary Email ID of the taxpayer		
									(A18b) Secondary Email ID		
(A19) Nature of employment - ☐ Central Govt. ☐ State Govt. ☐ Public Sector Undertaking ☐ Pensioners-CG ☐ Pensioners-SG ☐ Pensioners-PSU ☐ Pensioners- Others ☐ Others ☐ Not Applicable (e.g. Family Pension etc.)											
(A20)(a) 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					
(b) Or Filed in response to notice u/s						☐ 139(9) ☐ 142(1) ☐ 148 ☐ 153C					
(A21) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)									/ /		
(A22) If filed in response to notice u/s 139(9) /142(1)/148/153C or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order									/ /		
(A23) Have you filed form 10IEA within due date for any earlier assessment year for choosing old tax regime? (Tick) ☐ Yes ☐ No ☐ Not Applicable											
(A) If answer to A23 is yes, then i. Furnish form 10IEA acknowledgement number and assessment year for which this form for choosing old tax regime was filed. ii. Have you filed ITR 3/4 in past and have re-entered new tax regime by filing form 10IEA for any assessment year subsequent to assessment year in which first form 10IEA was filed for choosing old tax regime? (Tick) ☐ Yes ☐ No (a) If answer to A23(A)(ii) is Yes, provide the acknowledgement number of second form 10IEA and assessment year for which this form for choosing new tax regime was filed, and furnish ITR in new tax regime. (b) If answer to A23(A)(ii) is No, have you furnished form 10IEA for re-entering in new tax regime in current assessment year? (Tick) ☐ Yes ☐ No (b)(i) If yes, then provide the acknowledgement number of form 10IEA and furnish ITR in new tax regime, (b)(ii) If No, then furnish ITR in old tax regime. (B) If answer to A23 is No: Have you furnished form 10IEA within due date for current assessment year for choosing old tax regime? (Tick) ☐ Yes ☐ No i. If answer to A23(B) is Yes, provide the acknowledgement number of form 10IEA, and then furnish return in old tax regime, ii. If answer to A23(B) is No, furnish ITR in new tax regime.											
Note- The default regime under section 115BAC(1A) is the 'new regime'. 'Old regime' can be chosen by opting out of new regime u/s. 115BAC(6) by filing form 10IEA, which should be exercised on or before the due date for furnishing the return of income u/s 139(1).											
(A24) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? (Not applicable in case of firm) - (Tick) ☐ Yes ☐ No											
If yes, please furnish following information as provided in e-filing utility											
[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]											
(i) Have you deposited one or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)									Amount (Rs) (If Yes)		
(ii) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)									Amount (Rs) (If Yes)		
(iii) 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)		
(iv) Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)									(Tick) ☐ Yes ☐ No		
(A25) Whether this return is being filed by a representative assessee? (Tick) ☒ ☐ Yes ☐ No											
If yes, please furnish following information -											
(1)	Name of the representative assessee										
(2)	Email-ID of the representative assessee										

(3)	Contact Number of the representative assessee
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PART B GROSS TOTAL INCOME				Whole- Rupee () only	
B1	Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)			B1	
B2	i Gross Salary (ia + ib + ic)			i	
SALARY /	a	Salary as per section 17(1)		ia	
	b	Value of perquisites as per section 17(2)		ib	
	c	Profit in lieu of salary as per section 17(3)		ic	
	ii	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (Ensure that it is included in salary income u/s 17(1)/17(2)/17(3))		ii	
	iii	Net Salary (i – ii)		iii	
	iv	Deductions u/s 16 (iva + ivb + ivc)			
	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)		B2	

B3		Details of Income from House Property (Drop down to be provided indicating ownership of property)														
Address of property 1				Town/ City				State		Country		Pin Code/ ZIP Code				
Is the property co-owned? o Yes o No (if "YES" please enter following details)																
Your percentage of share in the property (%)																
Name of Co-owner(s)				PAN/Aadhaar No. of Co-owner (s)				Percentage Share in Property								
I																
II																
HOUSE PROPERTY	/Tick the applicable option]		Name(s) of Tenant(s) (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)						PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)					
	☐ Let out		I													
	☐ Self-occupied		II													
	☐ Deemed let out															
	a Gross rent received/ receivable/ lettable value during the year				1a											
	b The amount of rent which cannot be realized				1b											
	c Tax paid to local authorities				1c											
	d Total (1b + 1c)				1d											
	e Annual Value (1a – 1d) (nil, if self-occupied etc. as per section 23(2) of the Act)				1e											
	f Annual value of the property owned (own percentage share x 1e)				1f											
g 30% of Annual Value				1g												
h Interest payable on borrowed capital (Details are to be filled in the drop down to be provided in e-filing utility)				1h												
i Total (1g+ 1h)				1i												
j Arrears/Unrealised rent received during the year less 30%				1j												
k Income from house property 1 (1f – 1i + 1j)				1k												
Income chargeable under the head 'House Property' (Σ1k) (If loss, put the figure in negative) Note:-Maximum loss from house property that can be set-off is INR 2,00,000. To avail the benefit of carry forward and set of loss, please use ITR -3/5.				B3												
(fill up details separately for each property for up to 2 properties)																
NOTE ► Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.																
B4 Income from Other Sources drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend and, please mention quarterly breakup for allowing applicable relief from section 234C				B4												

	NOTE- Fill “Sch TDS2” if applicable.		
	Less: Deduction u/s 57(ia) (in case of family pension only)		
B5	Gross Total Income (B1+B2+B3+B4+D20(a)(iii)) To avail the benefit of carry forward and set off loss, please use ITR -3/5.	B5	

PART C—DEDUCTIONS AND TAXABLE TOTAL INCOME

C1	80C	(Details are to be filled in the drop down to be provided in e-filing utility)	C2	80CCC	(Details are to be filled in the drop down to be provided in e-filing utility)	C3	80CCD (1)	(Details are to be filled in the drop down to be provided in e-filing utility)	
C4	80CCD(1B)	(Details are to be filled in the drop down to be provided in e-filing utility)	C5	80CCD(2)	(Details are to be filled in the drop down to be provided in e-filing utility)	C6	80D	(Details are to be filled in the drop down to be provided in e-filing utility)	
C7	80DD	(Details are to be filled in the drop down to be provided in e-filing utility)	C8	80DDB	(Details are to be filled in the drop down to be provided in e-filing utility)	C9	80E	(Details are to be filled in the drop down to be provided in e-filing utility)	
C10	80EE	(Details are to be filled in the drop down to be provided in e-filing utility)	C11	80EEA	(Details are to be filled in the drop down to be provided in e-filing utility)	C12	80EEB	(Details are to be filled in the drop down to be provided in e-filing utility)	
C13	80G	(Details are to be filled in the drop down to be provided in e-filing utility)	C14	80GG	(Details are to be filled in the drop down to be provided in e-filing utility)	C15	80GGC	(Details are to be filled in the drop down to be provided in e-filing utility)	
C16	80TTA		C17	80TTB		C18	80U	(Details are to be filled in the drop down to be provided in e-filing utility)	
C18a	80CCH		C18b	Any Other deduction as per the e-filing utility	(Details are to be filled in the drop down to be provided in e-filing utility)				
C19	Total deductions (Add items C1 to C18b)								C19
C20	Taxable Total Income (B5 - C19)								C20

Note: The Total Income Field includes LTCG u/s 112A. However, no tax would be payable on the said income.

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 (Please ensure to submit Form 10E to claim this relief)	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	
D11a	Fee for furnishing revised return of income (section 234-I)	D11a	
D12	Total Tax, Fee and Interest (D7+ D8 + D9 + D10 + D11+D11a)	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 only for reporting purposes (If agricultural income is more than Rs. 5,000/-, use ITR 3/5) and Income on which no tax is payable (Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)	D20	
D20(a)	Long Term capital gains under section 112A not chargeable to Income-tax i. Total sale consideration ii. Total cost of acquisition iii. Long term capital gains as per section 112A		

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	Type of bank account (Dropdown to be provided by E-filing utility)	Select Account for Refund Credit
	i					
	ii					
1. All bank accounts held at any time are to be reported, except dormant A/c. 2. Minimum one account should be selected for refund credit. 3. In case multiple accounts are selected, refund will be credited to one of the validated accounts decided by CPC after processing the return.						

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 (E1 limited to Rs.2 Crores, however if [E1b+ E1c] is less than or equal to 5% of E1 then the limit under E1 is extended to Rs.3 Crores.)					
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date			E1a	
	b	Receipts in Cash			E1b	
	c	Any mode other than a and b			E1c	
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+E1c) 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 44AB & other ITR as applicable has to be filed.					
COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA						
S. No.	Name of Business/Profession		Business code		Description	
(i)						
E3	Gross Receipts (E3 limited to Rs.50 Lakhs, however if [E3b + E3c] is less than or equal to 5% of E3 then limit under E3 is extended to Rs.75 Lakhs.)				E3	
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date			E3a	
	b	Receipts in Cash			E3b	
	c	Any mode other than a and b			E3c	

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)						
	<u>Registration No. of goods carriage</u>	<u>Whether owned/ leased/ hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/ leased/hired by assessee</u>	<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>	
(i)	(1)	(2)	(3)	(4)	(5)	
(a)						
(b)						
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)						
E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under section 44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed				E5	
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms				E6	
E7	Presumptive Income u/s 44AE (E5-E6)				E7	
E8	Income chargeable under the head 'Business or Profession' (E2c+E4+E7)				E8	
INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST Note – Please furnish the information below for each GSTIN No. separately						
E9	GSTIN No(s).				E9	
E10	Annual value of outward supplies as per the GST returns filed				E10	
FINANCIAL PARTICULARS OF THE BUSINESS Note—For E11 to E25 furnish the information as on 31 st day of March, 2026						
E11	Partners/ Members own capital				E11	
E12	Secured loans				E12	
E13	Unsecured loans				E13	
E14	Advances				E14	
E15	Sundry creditors				E15	
E16	Other liabilities				E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)				E17	
E18	Fixed assets				E18	
E18a	Investments				E18a	
E19	Inventories				E19	
E20	Sundry debtors				E20	
E21	Balance with banks				E21	
E22	Cash-in-hand				E22	
E23	Loans and advances				E23	
E24	Other assets				E24	
E25	Total assets (E18+E18a+E19+E20+E21+E22+E23+E24)				E25	
NOTE ► Please refer to instructions for filling out this schedule (E15, E19, E20, E21, E22 are mandatory and others if available)						

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																								

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 TDS-1 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 TDS-2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY****[As per Form 16 A issued or Form 16C or Form 16D furnished by Deductor(s)]**

Sl. No.	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant	Section under which TDS is deducted	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, not applicable if TDS is deducted u/s 194N)	Corresponding Receipt/ withdrawals offered		TDS credit being carried forward
			Fin. Year in which deducted	TDS b/f	TDS Deducted	TDS Claimed	Gross Amount	Head of Income	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i									
ii									

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:

Signature here →

Date :

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										
<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>												
Amount to be paid to TRP: ₹.												

[No. 45 /2026/F. No. 370142/5/2026-TPL]

PRADEEP SHARMA, Dy. Secy., Tax Policy and Legislation

Note:- The Income-tax Rules, 1962 rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification GSR 158(E), dated the 05th March, 2026.