

“(b) Where total income assessable under the Act during the previous year of a person, being an individual of the age of eighty years or more at any time during the previous year, and who furnishes the return in Form number SAHAJ (ITR-1) or Form number SUGAM (ITR-4).”;

(c) in sub-rule (5), for the figures “2017”, the figures “2018” shall be substituted.

3. In the principal rules, in Appendix II, for Forms “Form Sahaj (ITR-1), Form ITR-2, Form ITR-3, Form Sugam (ITR-4), Form ITR-5, Form ITR-6, Form ITR-7 and Form ITR-V”, the following Forms shall, respectively, be substituted, namely;-

FORM ITR-1 SAHAJ	INDIAN INCOME TAX RETURN	Assessment Year
	[For individuals being a resident (other than not ordinarily resident) having total income upto Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest 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] (Refer instructions for eligibility)	2019-20

PART A GENERAL INFORMATION																							
PAN															Name	Date of Birth				Aadhaar Number (12 digit)/Aadhaar Enrolment Id (28 digit) (If eligible for Aadhaar)			
																D	D	M	M	Y	Y	Y	Y
Mobile No.		Email Address				Address: Flat/Door/Block No. Name of Premises/Building/Village Road/Street/Post Office Area/locality Town/City/District State Country Pin code																	
Filed u/s (Tick) [Please see instruction]		<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-Belated, <input type="checkbox"/> 139(5)-Revised, <input type="checkbox"/> 119(2)(b)- after condonation of delay.									Nature of employment- <input type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Pensioners <input type="checkbox"/> Others												
Or Filed in response to notice u/s		<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C																					
If revised/defective, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)															/	/							
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															/	/							

PART B GROSS TOTAL INCOME										Whole- Rupee(₹) only		
SALARY / PENSION	B1	i	Gross Salary (ia + ib + ic)							i		
		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)							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)							B1			
B2	Tick applicable option <input type="checkbox"/> Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out											
HOUSE PROPERTY	i	Gross rent received/ receivable/ lettable value during the year							i			
	ii	Tax paid to local authorities				ii						
	iii	Annual Value (i – ii)								iii		
	iv	30% of Annual Value				iv						
	v	Interest payable on borrowed capital				v						
	vi	Arrears/Unrealised rent received during the year less 30%				vi						
	vii	Income chargeable under the head ‘House Property’ (iii – iv – v) + vi							B2 ()			

B3	Income from Other Sources (drop down to be provided in e-filing utility specifying nature of income)			
	Less: Deduction u/s 57(iia) (in case of family pension only)		B3	
B4	Gross Total Income (B1+B2+B3) (If loss, put the figure in negative)		B4 ()	
PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer instructions for Deduction limit as per Income-tax Act)				
80C	80D	Drop down to be provided in e-filing utility	80G	Drop down to be provided in e-filing utility specifying name, address and PAN of donee, amount of donation and amount eligible for deduction
			80GGA	Drop down to be provided in e-filing utility specifying name, address and PAN of donee, amount of donation and amount eligible for deduction
80TTB	Any Other Deduction (Please specify section)	Drop down to be provided in e-filing utility	Total deductions	C1
				Total Income (B4-C1)
				C2
Exempt Income: For reporting purpose		Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section		

PART D – COMPUTATION OF TAX PAYABLE							
D1	Tax payable on total		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(1)
D7	Interest u/s 234A		D8	Interest u/s 234B		D9	Interest u/s 234C
D10	Fee u/s 234F		D11	Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – 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	<i>(tick one account <input checked="" type="checkbox"/> for refund)</i>
I				
II				

Schedule-IT Details of Advance Tax and Self-Assessment Tax payments																
	BSR Code				Date of Deposit (DD/MM/YYYY)				Serial Number of Challan				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)]						
	TAN of deductor/Collector or PAN of the Tenant	Name of the Deductor/ Collector/Tenant	Gross payment/ receipt which is subject to tax deduction /collection	Year of tax deduction/ collection	Tax Deducted/ collected	TDS/TCS credit out of (5) claimed this Year
	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)
T1						
T2						

VERIFICATION

Stamp Receipt No., Seal, Date & Sign of Receiving Official	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: _____

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		