

SUGAM (ITR-4)

FORM	SUGAM (ITR-4)	INDIAN INCOME TAX RETURN	Assessment Year				
		[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.]	2 0 2 3 - 2 4				
		[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]					
		(Please refer instructions for eligibility)					

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 digits)/ Aadhaar Enrolment Id (28 digits) (if eligible for Aadhaar No.)								(A15) Status			
								Individual <input type="checkbox"/> HUF <input type="checkbox"/> Firm (other than LLP) <input type="checkbox"/>			
(A16) Residential/Office Phone Number with STD code/ Mobile No.1					(A17) Mobile No. 2			(A18) E-mail Address-1 (self)			
								E-mail Address -2			
(A19) Nature of employment - <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners-CG <input type="checkbox"/> Pensioners-SG <input type="checkbox"/> Pensioners-PSU <input type="checkbox"/> Pensioners- Others <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)											
(A20) (a) Filed u/s (Tick) [Please see instruction]-				<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 119(2)(b)- After Condonation of delay							
(b) 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"/> 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)											
a. Have you ever opted for new tax regime u/s 115BAC in earlier years ? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is exercised along with date of filing and Acknowledgement number of form 10-IE)											
b. Have you ever opted out of section 115BAC in earlier years? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is opted out along with date of filing and Acknowledgement number of form 10-IE)											
c. Option for current assessment year <input type="checkbox"/> Opting in now <input type="checkbox"/> Not opting <input type="checkbox"/> Continue to opt <input type="checkbox"/> Opt out <input type="checkbox"/> Not eligible to opt in (Select "Opting in now" only if you are opting in first time)											
For other than not opting & continue to opt & not eligible to opt in, please furnish date of filing of form 10-IE & Acknowledgment number											
(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) <input type="checkbox"/> Yes <input type="checkbox"/> 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 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)			

(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) <input type="checkbox"/> Yes <input type="checkbox"/> No
(A25) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, please furnish following information -		
(1)	Name of the representative	
(2)	Capacity of the representative	
(3)	Address of the representative	
(4)	Permanent Account Number (PAN)/ Aadhaar No. of the representative	

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

B1	Income from Business and Profession (NOTE-Enter value from E8 of Schedule BP)		B1	
B2	i Gross Salary (ia+ib+ic+id+ie)_		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	
	d	Income from retirement benefit account maintained in a notified country u/s 89A (country drop down will be provided in e-filing utility)	id	
	e	Income from retirement benefit account maintained in a country other than notified country u/s 89A	ie	
	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	Less: Income claimed for relief from taxation u/s 89A	iii	
	iii	Net Salary (i – ii-iii)	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- Ensure to Fill "Sch TDS1")	B2		
B3	Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>			
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 (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	

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 Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C	B4	
	NOTE- Fill "Sch TDS2" if applicable.		
	Less: Deduction u/s 57(IIA) (in case of family pension only)		
	Less: Income claimed for relief from taxation u/s 89A		
B5	Gross Total Income (B1+B2+B3+B4)	B5	
	To avail the benefit of carry forward and set of loss, please use ITR -3/5.		

PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to instructions for Deductions limits as per Income-tax Act)

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		C15	80GGC	
C16	80TTA		C17	80TTB		C18	80U	Details to be filled in the drop down to be provided in e-filing utility
C18a	Any other deduction as per the e-filing utility							
C19	Total deductions (Add items C1 to C18a)							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 (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	
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 only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5) <i>(Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)</i>	D20	
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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	Select Account for Refund Credit
	i				
ii					

1. Minimum one account should be selected for refund credit.
2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the 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				
	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	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 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)					
	Registration No. of goods carriage	Whether owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	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
(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 S.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 31st day of March, 2023					
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
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+E19+E20+E21+E22+E23+E24)				E25
NOTE ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, 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				

