SUGAM (ITR-4)

		INDIAN INCOME TAX RETURN	As	sessi	nent	Yea	ır		
FORM	SUGAM (ITR-4)	[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, [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)	2	0	2	3	-	2	4

																						_
PART A GENERAL INFORM	IATION	I																				
(A1) First Name (A2)) Middle N	Vam	e		-	(A3) Last	Naı	ne					(A4	4) P	erm	aner	it Aco	count	Nu	mbe	r
																						ĺ
(A5) Date of Birth/Formation (DD/M	M/YYYY))												(A(6) F	lat/I)oor	/Bloc	k No.			
(A7) Name of Premises/ Building/ Vil	lage			(A8	8) R	loac	l/Stre	et/Po	ost	Offic	e			(A9	9) A	rea	Loc	ality				
(A10) Town/City/District		(A1	11) Stat	e			(A	12)	Co	untr	y			(A)	13)	PIN	Cod	e/ZII	Coc	le		_
(A14) Aadhaar Number (12 digits)/	Aadhaar	Enr	olment	Id (28 6	digi	its) (if	elig	ibl	e for	A	adh	aar	(A)	15)	Stat	us					
No.)														4 .		dual	_		IUF		Fi	rm
														(ot	her	thai	ı LL	P) 🗖				
(A16) Residential/Office Phone Num Mobile No.1	ber with S	STD	code/	(A1'	7) N	lob	ile No	. 2						(A)	18)	E-m	ail A	ddre	ss-1 ((self)		
Widdle No.1																						
														E-ı	nai	l Ad	dres	s -2				
(A19) Nature of employment - Ce															Pen	sion	ers-(CG □	Pen	sion	ers-	SG
☐ Pensioners-PSU ☐ Pensioners- C	Others	Oth	iers 🗆	Not	App	plic	able (e.g.	Fai	mily l	Pen	ısio	n etc	:.)								
(A20) (a) Filed u/s (Tick)			139(1)-									1)-A	fter	due	da	te, 🏻	13	9(5)-l	Revis	ed F	Retu	rn,
[Please see instruction]-		ч	119(2)(D)- A	ittei	rco	onaon	atio	n o	i deia	ıy											
(b) Or Filed in response to notice u/s			139(9)	□ 14	2(1)) 🗖	148	□ 1:	530	C												
(A21) If revised/defective then enter and Date of filing of origi		- 1																 ,	,			
(DD/MM/YYYY)	mai reco																	ľ	,			
(A22) If filed in response to notice												- eı	iter	,		/						
Unique Number/ Document Identifica	ation Num	iber	(DIN)	& Da	ite (of s	uch N	otice	01	Ord	ler					,						
(A23)																						
a. Have you ever opted for new tax r selected, please furnish the AY in w																						
Acknowledgement number of form 1		opti	ion is c	ACIC	iscu	an	ong w	itii t	uai	c oi		ng .	anu									
b. Have you ever opted out of section																						
please furnish the AY in which s Acknowledgement number of form 1		n is	s optec	1 out	tal	ong	g with	ı da	ite	of f	ilin	ıg :	and									
c. Option for current assessment yea		g in	now E	■Not	opt	ing	□ C	ontir	ıue	to o	ot I	_	Opt									
out Not eligible to opt in (Select "C																						
For other than not opting & continue		not	eligibl	e to c	pt i	in,	please	fur	nis	h dat	e o	f fi	ling									
of form 10-IE & Acknowledgment n														L.								_
(A24) Are you filing return of income (Not applicable in case of firm) - (Tic				iso to	see	ctio	n 139	(1) b	ut	otne	rwi	se i	10t r	equi	red	to f	urni	sn re	turn	of in	con	ie?
If yes, please furnish following inform	nation as p	orov	ided in	e-fili	ing 1	util	ity															
[Note: To be filled only if a person is	-						•	ome	ur	ıder s	sect	tion	139	(1) b	ut	filin	g ret	urn o	f inc	ome	due	to
fulfilling one or more conditions men																						
(i) Have you deposited an or more current accoun									Rs.	1 Cı	oro	e in	one	Aı	nou	nt (Rs) (If Ye	s)			

		2 lakhs for travel to a foreign country for yourself or for an No)	y otl	ner person? (Yes/	Amount (Rs) (If Yes)
	(iii)	Have you incurred expenditure of amount or aggregate of an lakh on consumption of electricity during the previous year?			Rs. 1	Amount (Rs) (If Yes)
	(iv)	Are you required to file a return as per other conditions pr (iv) of seventh proviso to section 139(1) (If yes, please select from the drop-down menu)				Tick) □ Yes □ No
A2	5) Wh	ether this return is being filed by a representative assessee? (Tick)	Ø	☐ Yes		□ No
f y	es, ple	ase furnish following information -				
1)	Nam	e of the representative				
2)	Capa	city of the representative				
3)	Addı	ress of the representative				
4)	Perm	anent Account Number (PAN)/ Aadhaar No. of the representative				
RT	R (GROSS TOTAL INCOME				Whole- Rupee(₹) only
		from Business and Profession (NOTE-Enter value from E8 of Sch	مليداه	DD)	B1	whole- Rupee(v) only
111		s Salary (ia+ib+ic+id+ie)	auic	въг)		
L			١.			
		alary as per section 17(1)	ia			
		Value of perquisites as per section 17(2)	ib			
L		rofit in lieu of salary as per section 17(3)	ic			
	d c	ncome from retirement benefit account maintained in a notifice ountry u/s 89A (country drop down will be provided in e-filin tility)				
Ī	e I	ncome from retirement benefit account maintained in a countr ther than notified country u/s $89A$	ie			
ii	Less	allowances to the extent exempt u/s 10 (drop down to be provided in	e-fil	ing utility)	ii	
	[Ensu	are that it is included in salary income u/s 17(1)/17(2)/17(3)]				
iia	Less:	Income claimed for relief from taxation u/s 89A			iia	
iii	Net S	alary (i – ii-iia)			iii	
iv	Dedu	ctions u/s 16 (iva + ivb+ivc)			iv	
r	a S	tandard deduction u/s 16(ia)	iva			
	b E	ntertainment allowance u/s 16(ii)	ivb			
	c P	rofessional tax u/s 16(iii)	ivc			
v	Incor	ne chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to I	ill "S	Sch TDS1")	В2	
Ti	ck app	olicable option Self Occupied 🗖 Let Out 🗖 Deemed Let Out 🗖				
i	Gros	s rent received/ receivable/ lettable value during the year			i	
ii	Tax J	paid to local authorities	ii			
iii	Annı	al Value (i – ii)	1	1	iii	
iv	30%	of Annual Value	iv			
v	Inter	est payable on borrowed capital	v			
vi	Arre	ars/Unrealised Rent received during the year Less 30%	vi			
vii	Incor	ne chargeable under the head 'House Property' (iii – iv – v) + vi	1	l	В3	
	(If lo	ss, put the figure in negative) Note: Maximum loss from house property, 00,000. To avail the benefit of carry forward and set of loss, please use II				

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 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.		

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	
C 7	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	С9	80E		
C10	80EE		C11	80EEA		C12	80EEB		1
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 ded	uction as per th	e e-filiı	ng utility				•	
C19	Total deduction	ıs (Add items C	1 to C1	8a)					
C20	Taxable Total l	ncome (B5 - C1	9)						

PAR	T 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)	D20	
	(Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)		İ

	D21	De	tails of all Bank Accounts held in Indi	a at any time during the previ	ious year (excluding dormant ac	ecounts)
BANK		SI.	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund Credit
N S		i				
BA		ii				
	1. Mi	nimu	um one account should be selected for refu	nd credit.		
			of Refund, multiple accounts are selected	ed for refund credit, then refun	d will be credited to one of the a	ecounts decided by CPC after

	1. Minimum one acc	ount should be selecte	d for refund credit.			
	2. In case of Refun		are selected for refund cred	it, then refund will be credited to one	of the ac	counts decided by CPC afte
1	inforessing the Feffir					
SCU	EDITE DD I	DETAILS OF IN	JCOME EDOM DUS	INESS OR PROFESSION		
			SINESS INCOME UNDE	R SECTION 44AD		
S. No.	Name of Busines	s	Business code		Descr	iption
(i)						
E1	Gross Turnover	or Gross Receipts				
	a Through a/o	payee cheque or a	a/c payee bank draft or b	ank electronic clearing system rec	eived or	E1a
	b Any other n					E1b
E2		ome under section 4	14AD			
	-		ed to have been earned, w	hichever is higher		E2a
			ed to have been earned, w	ů.		E2b
	c Total (a + b		to may been earned, w	menever is inglier		E2c
	` `	,	wa nargantaga of Cross Page	eipts, it is mandatory to have a tax au	lit under	EEC
		as applicable has to b		cipis, it is manuatory to have a tax au-	iit unuei	
	I.					
COM	PUTATION OF P	RESUMPTIVE INC	COME FROM PROFESS	IONS UNDER SECTION 44ADA		
S.	Name of Busines	s		Business code	Descr	iption
No.						
(i)						
E3	Gross Receipts					E3
E4	Presumptive Incom higher	ne under section 44A	DA (50% of E3) or the amo	ount claimed to have been earned, which	chever is	E4
	NOTE—If Income	is less than 50% of G	ross Receipts, it is mandatory	y to have a tax audit under 44AB & othe	r ITR as	
	applicable has to b	e filed				
			COME FROM GOODS C	ARRIAGES UNDER SECTION 44		
S. No.	Name of Busines	s		Business code	Descri	iption
(i)						
	1			1	-	
	Registration	Whether owned/	Tonnage capacity of	Number of months for which		ptive income u/s 44AE for
	No. of goods carriage	leased/ hired	goods carriage	goods carriage was owned/ leased/hired by assessee		ds carriage
			(in MT)		(Compu	ited @ Rs.1000 per ton pe in case tonnage exceed
	1	I				
						or else @ Rs.7500 pe or the amount claimed t

					whicheve	er is higher	
i)	(1)	(2)	(3)	(4)	(5)		
(a)							
(b)							
Add	row options as ne	cessary (At any	time during the year	the number of vehicles should	not exceed 10 vehicles)		
•							
E5	Presumptive Ir	ncome from Go	ods Carriage under se	ction 44AE [total of column (5)]	E5	
		profits are lower R, as applicable, l		6.44AE or the number of Vehicles	owned at any time exceed		
E6	Salary and inte	erest paid to the	partners			E6	
	NOTE - This is	s to be filled up on	ıly by firms				
E7	Presumptive Ir	ncome u/s 44AE	(E5-E6)			E7	
E8	Income charge	able under the	head 'Business or Pro	fession' (E2c+E4+E7)		E8	
INFO	DRMATION REC	GARDING TUP	RNOVER/GROSS RE	CEIPT REPORTED FOR GS	Т		
Note	_ Please furnish t	the information	below for each GSTI	V No senarately			
14016	- I lease ful hish	the information	below for each GSTT	o no. separately			
E9	GSTIN No(s).					E9	
1.	GSTITTIO(3).					27	
F10	Annual value o	of outword cum	lies as per the CST re	turns filed		F10	
E10	Annual value o	of outward supp	olies as per the GST re	turns filed		E10	
			*	turns filed		E10	
FINA	ANCIAL PARTIC	CULARS OF TI	HE BUSINESS			E10	
FINA Note-	ANCIAL PARTIC For E11 to E2:	CULARS OF TI	HE BUSINESS nformation as on 31s				
FINA Note-	ANCIAL PARTIC For E11 to E2: Partners/ Mem	CULARS OF TI	HE BUSINESS nformation as on 31s			E11	
FINA Note- E11 E12	ANCIAL PARTIC For E11 to E2: Partners/ Mem Secured loans	CULARS OF TI 5 furnish the in	HE BUSINESS nformation as on 31s			E11 E12	
FINA Note- E11 E12 E13	NCIAL PARTIC — For E11 to E2: Partners/ Mem Secured loans Unsecured loan	CULARS OF TI 5 furnish the in	HE BUSINESS nformation as on 31s			E11 E12 E13	
FINA Note- E11 E12	ANCIAL PARTIC For E11 to E2: Partners/ Mem Secured loans	CULARS OF TI 5 furnish the in	HE BUSINESS nformation as on 31s			E11 E12	
FINA Note- E11 E12 E13	NCIAL PARTIC — For E11 to E2: Partners/ Mem Secured loans Unsecured loan	CULARS OF TI 5 furnish the in	HE BUSINESS nformation as on 31s			E11 E12 E13	
FINA Note- E11 E12 E13	ANCIAL PARTIC — For E11 to E2: Partners/ Mem Secured loans Unsecured loan Advances	CULARS OF TI 5 furnish the in abbers own capits	HE BUSINESS nformation as on 31s			E11 E12 E13 E14	
FINA Note- E11 E12 E13 E14 E15	Partners/ Mem Secured loans Unsecured loan Advances Sundry credito Other liabilitie	CULARS OF TI 5 furnish the in abers own capits ns	HE BUSINESS nformation as on 31s	t day of March, 2023		E11 E12 E13 E14 E15	
FINA Note- E11 E12 E13 E14 E15	Partners/ Mem Secured loans Unsecured loan Advances Sundry credito Other liabilitie	CULARS OF TI 5 furnish the in abers own capits ns	HE BUSINESS Information as on 31s	t day of March, 2023		E11 E12 E13 E14 E15 E16	
FINA Note- E11 E12 E13 E14 E15 E16	Partners/ Mem Secured loans Unsecured loan Advances Sundry credito Other liabilitie	CULARS OF TI 5 furnish the in abers own capits ns	HE BUSINESS Information as on 31s	t day of March, 2023		E11 E12 E13 E14 E15 E16 E17	
FINA Note- E11 E12 E13 E14 E15 E16 E17	Partners/ Mem Secured loans Unsecured loan Advances Sundry credito Other liabilitie Total capital at Fixed assets	CULARS OF TI 5 furnish the in abers own capits ns ors es nd liabilities (E.	HE BUSINESS Information as on 31s	t day of March, 2023		E11 E12 E13 E14 E15 E16 E17 E18	
FINA Note- E11 E12 E13 E14 E15 E16 E17 E18 E19	Partners/ Men Secured loan Unsecured loan Advances Sundry credito Other liabilitie Total capital ar Fixed assets Inventories	CULARS OF TI 5 furnish the in abbers own capits ns ors es nd liabilities (E.	HE BUSINESS Information as on 31s	t day of March, 2023		E11 E12 E13 E14 E15 E16 E17 E18 E19	
FINA Note- E11 E12 E13 E14 E15 E16 E17 E18 E19 E20	Partners/ Mem Secured loan Unsecured loan Advances Sundry credito Other liabilitie Total capital ar Fixed assets Inventories Sundry debtor:	CULARS OF TI 5 furnish the in abbers own capits ns ors es nd liabilities (E.	HE BUSINESS Information as on 31s	t day of March, 2023		E11 E12 E13 E14 E15 E16 E17 E18 E19 E20	
FINA Note- E11 E12 E13 E14 E15 E16 E17 E18 E19 E20 E21	Partners/ Mem Secured loan Unsecured loan Advances Sundry credito Total capital ar Fixed assets Inventories Sundry debtor: Balance with b	CULARS OF TI 5 furnish the in abers own capits ans ors s and liabilities (E.	HE BUSINESS Information as on 31s	t day of March, 2023		E11 E12 E13 E14 E15 E16 E17 E18 E19 E20 E21	
FINA Note- E11 E12 E13 E14 E15 E16 E17 E18 E19 E20 E21	Partners/ Mem Secured loan Unsecured loan Advances Sundry credito Other liabilitie Total capital ar Fixed assets Inventories Sundry debtor: Balance with b Cash-in-hand	CULARS OF TI 5 furnish the in abers own capits ans ors s and liabilities (E.	HE BUSINESS Information as on 31s	t day of March, 2023		E11 E12 E13 E14 E15 E16 E17 E18 E19 E20 E21	
FINA Note- E11 E12 E13 E14 E15 E16 E17 E18 E19 E20 E21 E22	Partners/ Mem Secured loan Unsecured loan Advances Sundry credito Other liabilitie Total capital ai Fixed assets Inventories Sundry debtor: Balance with b Cash-in-hand Loans and adv. Other assets	cultars of Ti 5 furnish the in the sown capits	HE BUSINESS Information as on 31s	t day of March, 2023		E11 E12 E13 E14 E15 E16 E17 E18 E19 E20 E21 E22 E23	

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	BSR	Code						Date	of De	posit	(DD/	MM/	YYYY,)		Chal	lan N	0.			Tax	paid				
	Col (1)						Col (2)							Col (3)				Col ((4)				
R1																										
R2																										

R3									Т	_	Т	T	Т	_	_						Т	_	T	Т		\neg	
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Sch	edule TCS	Details	of Tax	Colle	cted	at S	Sou	rce	[As	pe	r Fo	rm N	lo. 2	27D	iss	sue	d b	y the	Co	llec	tor	(s)]					
	Tax Collectio Number of the C		unt Name Collec	of tor	th		etails entior					id a	Tax	Col	lecto	ed			Aı	nour	ıt oı	t of (4) bei	ing	claim	ed	
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	TAN	Name of	f the Emp	oyer					Inc	come	unde	r Sala	ry					Tax d	duct	ed							-
	Col (1)	Col (2)							Co	d (3)								Col (4)							_	
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As p	per Form No. 1	6 A issue	d or Fori	n No. 1	16C oı	r Fo	rm N	No. 1	16D 1	furn	ished	by D	educ	tor((s)]			this Y							TDS	cre	edit
As J	oer Form No. 1	6 A issued	d or Fori	n No. 1	16C oı	r Fo	rm N	No. 1	16D 1	furn	ished	by D	educ credi	tor(s)] ing e	clair	ned ig r	this Y	ear C	orre	spo	nding		als			edit
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	TAN of the	6 A issued	d or Fori Unclaime forward	n No. 1 ed T (b/f)	16C oi	r Fo	orm N	No. 1 TDS Fin.	of t Year	furn he c	ished	TDS (only being appli 194N	crediction of the credittion o	tor(it be corred red	s)] ing e espo	clair ondir tax	ned ig r this	this Y eceipt year,	ear C is R not o u/s	orre leceij ffere	spo pt/ d	nding with	lrawa d	als	TDS being carrie	ed	edit
As p	TAN of the	6 A issued	Unclaime forward	n No. 1 ed T (b/f)	16C oi	r Fo	orm N	No. 1 TDS Fin.	of t Year	furn he c	ished	TDS (only being appli 194N	crediction of the credittion o	tor(it be corred red	s)] ing e espo	clair ondir tax	ned ig r this	this Y eceipt year,	ear C is R not o u/s	orre teceij ffere	spo pt/ d	nding with	lrawa d	of	TDS being carrie	ed	edit
[As] Sl. No.	TAN of the PAN/ Aadhaa Tenant	6 A issued	Unclaime forward Fin. Y	n No. 1 ed T (b/f)	DS	r Fo	orm N	No. 1 TDS Fin.	of t Year	furn he c	ished	TDS (only being appli 194N	crediction of the credittion o	tor(it be corred red	s)] ing e espo	clair ondir tax	ned ig r this	this Y eceipt year,	ear C is R not o u/s	Corre Leceip ffere Gross Limou	spo pt/ d	nding witho	lrawa d	of	TDS being carrie forwa	ed	edit
[As] Sl. No.	TAN of the PAN/ Aadhaa Tenant	6 A issued	Unclaime forward Fin. Y	n No. 1 ed T (b/f)	DS	r Fo	orm N	No. 1 TDS Fin.	of t Year	furn he c	ished	TDS (only being appli 194N	crediction of the credittion o	tor(it be corred red	s)] ing e espo	clair ondir tax	ned ig r this	this Y eceipt year,	ear C is R not o u/s	Corre Leceip ffere Gross Limou	spo pt/ d	nding witho	lrawa d	of	TDS being carrie forwa	ed	edit
As p	PERFORM NO. 1 TAN OF the PAN/ Aadhaa Tenant (2)	6 A issued Deductor/r No. of	d or Forr Unclaime forward Fin. Y which de	n No. 1 ed T (b/f) ear i ducted	n TDS	r Fo	ught	TDS TDS	16D tof t Year	turn he c	d	by D TDS (only being appli 194N TDS	crediction of the credittion o	tor(it be corred red	s)] ing e espo	clair ondir tax	ned ig r this	this Y eceipt year,	ear C is R not o u/s	Corre Leceip ffere Gross Limou	spo pt/ d	nding witho	lrawa d	of	TDS being carrie forwa	ed	edit
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