

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]

[Not for an individual who is either Director in a company or has invested in unlisted equity shares]

(Please refer instructions for eligibility)

Personal Information	
Name	
Permanent Account Number	
Date of Birth/Formation (DD/MM/YYYY)	
Address	
Flat/Door/Block No.	
Name of Premises/ Building/ Village	
Road/Street/Post Office	
Area/locality	
Town/City/District	
State	
Country	
Pin code	
Aadhaar Number (Please enter the Aadhaar Number which is linked with your PAN in e-Filing portal. Applicable to Individual only)	
Status	
Mobile No.1	
Std Code	
Landline Phone number (Residence/Office)	
Mobile No. 2	
Email Address-1 (Self)	
Email Address-2	
Nature of Employment	
Filing Section	139(1)-On or before due date
Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income?	No
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	
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	

Amount		
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		
In case of Revised/Defective		
Receipt number		
Date of filing of Original Return(DD/MM/YYYY)		
If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C/119(2)(b)		
Unique number/Document Identification Number (DIN)		
Date of notice or Order		
Whether this return is being filed by a representative assessee		No
Name of representative		
Capacity of representative		
Address of representative		
Permanent Account Number (PAN) of the representative		
Aadhaar No. of the representative		
Part B Gross Total Income		
B1	Income from Business & Profession Note- Enter value from E8 of Sch BP	
B2 Salary / Pension	(i)	Gross Salary
	(ia)	Salary as per section 17(1)
	(ib)	Value of perquisites as per section 17(2)
	(ic)	Profits in lieu of salary as per section 17(3)
ii) Less : Allowances to the extent exempt u/s 10(Ensure that it is included in salary income u/s 17(1)/17(2)/17(3))		
S.No.	Nature of Exempt Allowance	Description (If Any Other selected)
(iii)	Net Salary (i – ii)	
(iv)	Deductions u/s 16 (iva + ivb+ivc)	
(a)	Standard Deduction u/s 16(ia)	
(b)	Entertainment allowance u/s 16(ii)	
(c)	Professional tax u/s 16(iii)	
(v)	Income chargeable under the Head 'Salaries'(iii - iv) (NOTE- Ensure to Fill "Sch TDS1")	
B3	Type of House Property	
(i)	Gross rent received/ receivable/ lettable value during the year	

House Property	(ii)	Tax paid to local authorities	
	(iii)	Annual Value (i-ii)	
	(iv)	30% of Annual Value	
	(v)	Interest payable on borrowed capital	
	(vi)	Arrears/Unrealized Rent received during the year Less 30%	
(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")		0
B4	Income from Other Sources (Note- Ensure to fill "Sch TDS2")		
S.No.	Nature of Income	Description (If Any Other selected)	Amount
1	Interest from Saving Account	Interest from Saving Account	
	Less: Deduction u/s 57(iia) (Applicable for family pension only)		
B5	Gross Total Income (B1 + B2 + B3 + B4)		
Part C - Deductions and Taxable Total Income (Refer to instructions for limits on Amount of Deductions as per 'Income Tax Act')			
Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? [Yes/No] (If yes, please fill schedule DI)			No
S.No.	Section	Amount	System Calculated
C1.	80C - Life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.		
C2.	80CCC - Payment in respect Pension Fund	0	0
C3.	80CCD(1) - Contribution to pension scheme of Central Government	0	0
C4.	80CCD(1B) -Contribution to pension scheme of Central Government	0	0
C5.	80CCD(2) - Contribution to pension scheme of Central Government by employer	0	0
C6.	80D - Deduction in respect of health insurance premia Note: 1. Total of 80D in system calculated value should not exceed Rs 1,00,000. 2. Total of 80D in system calculated value should not exceed Rs 50,000 in case of HUF.		
C7.	80DD - Maintenance including medical treatment of a dependent who is a person with disability -	0	0
C8.	80DDB - Medical treatment of specified disease - Self or dependent	0	0
C9.	80E - Interest on loan taken for higher education	0	0
C10.	80EE - Interest on loan taken for residential house property	0	0
C11.	80EEA - Deduction in respect of interest on loan taken for certain house property		
C12.	80EEB - Deduction in respect of purchase of electric vehicle		
C13.	80G - Donations to certain funds, charitable institutions, etc (Please fill 80G schedule.This field is auto-populated from schedule.)	0	0
C14.	80GG - Rent paid	0	0

C15.	80GGC - Donation to Political party	0	0
C16.	80TTA - Interest on deposits in saving bank Accounts		
C17.	80TTB- Interest on deposits in case of senior citizens.	0	0
C18.	80U - In case of a person with disability. -	0	0
B6.	Total deductions (Add items C1 to C18)		
B7.	Taxable Total Income (B5 - B6)		

PART D TAX COMPUTATIONS AND TAX STATUS

D1.	Tax payable on total income		
D2.	Rebate u/s 87A		
D3.	Tax payable after Rebate (D1-D2)		0
D4.	Health and Education Cess @ 4% on (D3)		0
D5.	Total Tax, and Cess (D3+D4)		0
D6.	Relief u/s 89(Please ensure to submit Form 10E)		0
D7.	Balance Tax after Relief (D5-D6)		0
D8.	Total Interest u/s 234A		0
D9.	Total Interest u/s 234B		0
D10.	Total Interest u/s 234C		0
D11.	Fees u/s 234F		0
D12.	Total Tax, Fee and Interest (D7+D8+D9+D10+D11)		0

SCHEDULE BP - DETAILS OF INCOME FROM BUSINESS OR PROFESSION

COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44AD

S.No.	Name of the Business	Business Code	Description
1	EMBROIDERY JOBW ORK N COMMISSION	21008-Other services n.e.c.	Other services n.e.c.
E1.	Gross Turnover or Gross Receipts		
	E1a.	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or prescribed electronic modes received before specified date	0
	E1b.	Any other mode	
E2.	Presumptive income under section 44AD		
	a.	6% of E1a or the amount claimed to have been earned, whichever is higher	0
	b.	8% of E1b or the amount claimed to have been earned, whichever is higher	
	c.	Total (a + b)	
	Note : If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB and other ITR, as applicable, has to be filed.		

COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA

S.No.	Name of the Business	Business Code	Description
E3.	Gross Receipts		

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 and other ITR, as applicable, has to be filed.	
-----	---	--

COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44AE

S.No.	Name of the Business	Business Code			Description
Sl no	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
E5.	Presumptive Income from Goods Carriage under section 44AE NOTE-If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then the the other ITR, as applicable, has to be filed				0
E6.	Salary and interest paid to the partners NOTE:This is to be filled up only by firms				0
E7.	Presumptive Income u/s 44AE (E5-E6)				0
E8.	Income chargeable under Business or Profession (E2c+E4+E7)				
E9.	INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST				

S.No.	GSTIN No.	Annual Value of Outward Supplies as per the GST Return Filed
E10.	Total of value of Outward Supplies as per the GST return filed	

FINANCIAL PARTICULARS OF THE BUSINESS

Note : For E11 to E25 furnish the information as on 31st day of March,2020

E11.	Partners/Members own capital	
E12.	Secured loans	
E13.	Unsecured loans	
E14.	Advances	
E15.	Sundry creditors	0
E16.	Other liabilities	
E17.	Total capital and liabilities (E11+E12+E13+E14+E15+E16)	0
E18.	Fixed assets	
E19.	Inventories	0
E20.	Sundry debtors	
E21.	Balance with banks	
E22.	Cash-in-hand	

E23.	Loans and advances	
E24.	Other Assets	
E25.	Total assets (E18+E19+E20+E21+E22+E23+E24)	-----

Note: Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)

SCHEDULE TDS1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY [As per Form 16 issued by Employer(s)]

S.No.	TAN	Name of the Employer	Income under Salary	Tax Deducted
	Col (1)	Col (2)	Col (3)	Col (4)
TOTAL				

Sch TDS 2(i) Details of Tax Deducted at Source on Income Other than Salary [As per Form 16 A issued by Deductor(s)]

Sl.No. Col (1)	TAN of the Deductor Col (2)	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)	Corresponding receipt offered		TDS credit being carried forward Col (9)
		Fin. Year in which deducted Col (3)	TDS b/f Col (4)	TDS Deducted Col (5)	TDS Claimed Col (6)	Gross Amount Col (7)	Head of Income Col (8)	
Total								

Sch TDS 2(ii) Details of Tax Deducted at Source [As per Form 16C furnished by Deductor(s)]

Sl.No. Col (1)	PAN of the Tenant Col (2)	Aadhaar No of the tenant Col (3)	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)	Corresponding receipt offered		TDS credit being carried forward Col (10)
			Fin. Year in which deducted Col (4)	TDS b/f Col (5)	TDS Deducted Col (6)	TDS Claimed Col (7)	Gross Amount Col (8)	Head of Income Col (9)	
Total									

Schedule TCS Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]

S.No.	Tax Collection Account Number of the Collector	Name of Collector	Details of amount paid as mentioned in Form 26AS	Tax Collected	Amount out of (4) being claimed
	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)

S.No.	Section	Eligible amount of deduction during FY 2019-20 (As per Part C- Deductions and taxable total income)	Deduction attributable to investment/expense made between 01.04.2020 to 31.07.2020(Out of Col No.2)
1.	80C - Life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.		
2.	80CCC - Payment in respect Pension Fund		
3.	80CCD(1) - Contribution to pension scheme of Central Government		
4.	80CCD(1B) -Contribution to pension scheme of Central Government		
5.	80CCD(2) - Contribution to pension scheme of Central Government by employer		
6.	80D Health insurance premium		
7.	80DD - Maintenance including medical treatment of a dependent who is a person with disability		
8.	80ddb - Medical treatment of specified disease		
9.	80E - Interest on loan taken for higher education		
10.	80EE - Interest on loan taken for residential house property		
11.	80EEA - Deduction in respect of interest on loan taken for certain house property		
12.	80EEB - Deduction in respect of purchase of electric vehicle		
13.	80G - Donations to certain funds, charitable institutions, etc (Please fill 80G schedule.This field is auto-populated from schedule.)		
14.	80GG - Rent paid		
15.	80GGC - Donation to Political party		
16.	Total		

Schedule 80D

1	Whether you or any of your family member (excluding parents) is a senior citizen?		No
(a)	Self and Family		0
	(i)	Health Insurance	
	(ii)	Preventive Health Checkup	0
(b)	Self and Family (Senior Citizen)		0
	(i)	Health Insurance	0
	(ii)	Preventive Health Checkup	0
	(iii)	Medical Expenditure (This deduction to be claimed on which health insurance is not claimed)	0
2	Whether any one of your parents is a senior citizen		Not claiming for Parents
(a)	Parents		0
	(i)	Health Insurance	0
	(ii)	Preventive Health Checkup	0
(b)	Parents (Senior Citizen)		0

	(i)	Health Insurance	0
	(ii)	Preventive Health Checkup	0
	(iii)	Medical Expenditure	0
3	Eligible Amount of Deduction		

DETAILS OF DONATIONS ENTITLED FOR DEDUCTION UNDER SECTION 80G

A Donations entitled for 100% deduction without qualifying limit

S No.	Name of the Donee	Address	City or Town or District	State code	Pincode	PAN of the Donee	Amount of donation			Eligible Amount of Donation
							Donation in cash	Donation in other mode	Total Donation	
Total A										

B. Donations entitled for 50% deduction without qualifying limit

S No.	Name of the Donee	Address	City or Town or District	State code	Pincode	PAN of the Donee	Amount of donation			Eligible Amount of Donation
							Donation in cash	Donation in other mode	Total Donation	
Total B										

C. Donations entitled for 100% deduction subject to qualifying limit

S No.	Name of the Donee	Address	City or Town or District	State code	Pincode	PAN of the Donee	Amount of donation			Eligible Amount of Donation
							Donation in cash	Donation in other mode	Total Donation	
Total C										

D. Donations entitled for 50% deduction subject to qualifying limit

S No.	Name of the Donee	Address	City or Town or District	State	Pincode	PAN of the Donee	Amount of donation			Eligible Amount of Donation
							Donation in cash	Donation in other mode	Total Donation	
Total D										

E. Donations (A + B + C+ D)

Income Tax Return submitted electronically on 17/10/2020 from IP Address and verified by having PAN on 17/10/2020 from IP address 122.201.227.0 using Electronic Verification Code (.....) generated through mode.