

Part A-GEN GENERAL

PERSONAL INFORMATION

Name		PAN	
Is there any change in the company's name? If yes, please furnish the old name		Corporate Identity Number (CIN) issued by MCA	
Flat/Door/Block No	Name of Premises/Building/Village	Date of incorporation (DD/MM/YYYY)	Date of commencement of business (DD/MM/YYYY)
Road/Street/Post Office	Area/Locality	/ /	/ /
Town/City/District	State	Pin code/Zip code	Type of company (Tick any one) <input checked="" type="checkbox"/>
			(i) Domestic Company <input type="checkbox"/>
	Country		(ii) Foreign Company <input type="checkbox"/>
			If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act) <input type="checkbox"/>
Office Phone Number with STD code/ Mobile No. 1		Mobile No. 2	Email Address-1
Email Address-2			

FILING STATUS

(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"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay
	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
(b)	If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)	___/___/___
(c)	If filed, in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement	/ /
(d)	Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident	
(e)	Whether opting for section 115BA? (Yes/No) (applicable on Domestic Company)	
(f)	Whether total turnover/ gross receipts in the previous year 2016-17 exceeds 250 crore rupees? (Yes/No) (applicable for Domestic Company)	
(g)	Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?	
(h)	In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(i)	Whether assessee is required to seek registration under any law for the time being in force relating to companies?	
(j)	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(k)	Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(l)	Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(m)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.	
(n)	Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No	
(o)	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 assessee	
	(2) Capacity of the Representative (drop down to be provided)	
	(3) Address of the representative assessee	
	(4) Permanent Account Number (PAN) of the representative assessee	
(p)	Whether you are recognized as start up by DPIIT <input type="checkbox"/> Yes <input type="checkbox"/> No	
1	If yes, please provide start up recognition number allotted by the DPIIT	
2	Whether certificate from inter-ministerial board for certification is received? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3	If yes provide the certification number	
4	Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return? <input type="checkbox"/> Yes <input type="checkbox"/> No	

	5	If yes, provide date of filing Form-2				
AUDIT INFORMATION	(a)	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
	(b)	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
	(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below				
	(1)	Mention the date of furnishing of audit report (DD/MM/YYYY)				
	(2)	Name of the auditor signing the tax audit report				
	(3)	Membership No. of the auditor				
	(4)	Name of the auditor (proprietorship/ firm)				
	(5)	Proprietorship/firm registration number				
	(6)	Permanent Account Number (PAN) of the auditor (proprietorship/ firm)				
	(7)	Date of audit report				
	(di)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No			Date of furnishing audit report? DD/MM/YYYY	
	(dii)	If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction 5(ii))				
	Sl. No.		Section Code		Date (DD/MM/YYYY)	
(e)	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act					
	Act and section		(DD/MM/YY)	Act and section (DD/MM/YY)		
HOLDING STATUS	(a)	Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)				
	(b)	If subsidiary company, mention the details of the Holding Company				
		PAN	Name of Holding Company	Address of Holding Company		Percentage of Shares held
	(c)	If holding company, mention the details of the subsidiary companies				
	PAN	Name of Subsidiary Company	Address of Subsidiary Company		Percentage of Shares held	
BUSINESS ORGANISATION	(a)	In case of amalgamating company, mention the details of amalgamated company				
		PAN	Name of Amalgamated Company	Address of Amalgamated Company		Date of Amalgamation
	(b)	In case of amalgamating company, mention the details of amalgamating company				
		PAN	Name of Amalgamating Company	Address of Amalgamating Company		Date of Amalgamation
	(c)	In case of demerged company, mention the details of resulting company				
		PAN	Name of Resulting Company	Address of Resulting Company		Date of Demerger
(d)	In case of resulting company, mention the details of demerged company					
	PAN	Name of Demerged Company	Address of Demerged Company		Date of Demerger	
KEY PERSONS	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year					
	S.No.	Name	Designation	Residential Address	PAN	Director Identification Number (DIN) issued by MCA, in case of Director
SHAREHOLDERS INFORMATION	Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year					
	S.No.	Name and Address		Percentage of shares held		PAN (if allotted)

OWNERSHIP INFORMATION	In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year					
	S.No.	Name	Address	Percentage of shares held	PAN (if allotted)	
	In case of Foreign company, please furnish the details of immediate parent company.					
	S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence
	In case of foreign company, please furnish the details of ultimate parent company					
	S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence
NATURE OF COMPANY AND ITS BUSINESS	Nature of company					(Tick) <input checked="" type="checkbox"/>
	1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act			<input type="checkbox"/> Yes	<input type="checkbox"/> No
	2	Whether a company owned by the Reserve Bank of India			<input type="checkbox"/> Yes	<input type="checkbox"/> No
	3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank			<input type="checkbox"/> Yes	<input type="checkbox"/> No
	4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949			<input type="checkbox"/> Yes	<input type="checkbox"/> No
	5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act			<input type="checkbox"/> Yes	<input type="checkbox"/> No
	6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)			<input type="checkbox"/> Yes	<input type="checkbox"/> No
	7	Whether a company being a non-banking Financial Institution			<input type="checkbox"/> Yes	<input type="checkbox"/> No
	8	Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1			<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE)					
S.No.	Code [Please see instruction No.7(i)]		Description			
(i)						
(ii)						
(iii)						

Part A-BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2019 OR AS ON THE DATE OF AMALGAMATION

EQUITY AND LIABILITIES	I Equity and Liabilities						
	1	Shareholder's fund					
	A	Share capital					
		i	Authorised	Ai			
		ii	Issued, Subscribed and fully Paid up	Aii			
		iii	Subscribed but not fully paid	Aiii			
		iv	Total (Aii + Aiii)		Aiv		
	B	Reserves and Surplus					
		i	Capital Reserve	Bi			
		ii	Capital Redemption Reserve	Bii			
		iii	Securities Premium Reserve	Biii			
		iv	Debenture Redemption Reserve	Biv			
		v	Revaluation Reserve	Bv			
		vi	Share options outstanding amount	Bvi			
		vii	Other reserve (specify nature and amount)				
		a	viia				
		b	viib				

	c	Total (viii + viib)	Bvii		
viii		Surplus i.e. Balance in profit and loss account (<i>Debit balance to be shown as -ve figure</i>)	Bviii		
ix		Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (<i>Debit balance to be shown as -ve figure</i>)		Bix	
C		Money received against share warrants		1C	
D		Total Shareholder's fund (Aiv + Bix + 1C)		1D	
2		Share application money pending allotment			
	i	Pending for less than one year	i		
	ii	Pending for more than one year	ii		
	iii	Total (i + ii)		2	
3		Non-current liabilities			
	A	Long-term borrowings			
	i	Bonds/ debentures			
		a Foreign currency	ia		
		b Rupee	ib		
	c	Total (ia + ib)		ic	
	ii	Term loans			
		a Foreign currency	iiia		
		b Rupee loans			
		1 From Banks	b1		
		2 From others	b2		
		3 Total (b1 + b2)	b3		
	c	Total Term loans (iiia + b3)		iic	
	iii	Deferred payment liabilities		iii	
	iv	Deposits from related parties (<i>see instructions</i>)		iv	
	v	Other deposits		v	
	vi	Loans and advances from related parties (<i>see instructions</i>)		vi	
	vii	Other loans and advances		vii	
	viii	Long term maturities of finance lease obligations		viii	
	ix	Total Long term borrowings (ic + iic + iii + iv + v + vi + vii + viii)		3A	
	B	Deferred tax liabilities (net)		3B	
	C	Other long-term liabilities			
	i	Trade payables	i		
	ii	Others	ii		
	iii	Total Other long-term liabilities (i + ii)		3C	
	D	Long-term provisions			
	i	Provision for employee benefits	i		
	ii	Others	ii		
	iii	Total (i + ii)		3D	
	E	Total Non-current liabilities (3A + 3B + 3C + 3D)		3E	
4		Current liabilities			
	A	Short-term borrowings			
	i	Loans repayable on demand			
		a From Banks	ia		
		b From Non-Banking Finance Companies	ib		
		c From other financial institutions	ic		
		d From others	id		
	e	Total Loans repayable on demand (ia + ib + ic + id)		ie	
	ii	Deposits from related parties (<i>see instructions</i>)		ii	
	iii	Loans and advances from related parties (<i>see instructions</i>)		iii	
	iv	Other loans and advances		iv	

	v	Other deposits		v	
	vi	Total Short-term borrowings (ie + ii + iii + iv + v)		4A	
B	Trade payables				
	i	Outstanding for more than 1 year	i		
	ii	Others	ii		
	iii	Total Trade payables (i + ii)		4B	
C	Other current liabilities				
	i	Current maturities of long-term debt	i		
	ii	Current maturities of finance lease obligations	ii		
	iii	Interest accrued but not due on borrowings	iii		
	iv	Interest accrued and due on borrowings	iv		
	v	Income received in advance	v		
	vi	Unpaid dividends	vi		
	vii	Application money received for allotment of securities and due for refund and interest accrued	vii		
	viii	Unpaid matured deposits and interest accrued thereon	viii		
	ix	Unpaid matured debentures and interest accrued thereon	ix		
	x	Other payables	x		
	xi	Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)		4C	
D	Short-term provisions				
	i	Provision for employee benefit	i		
	ii	Provision for Income-tax	ii		
	iii	Proposed Dividend	iii		
	iv	Tax on dividend	iv		
	v	Other	v		
	vi	Total Short-term provisions (i + ii + iii + iv + v)		4D	
E	Total Current liabilities (4A + 4B + 4C + 4D)				4E
Total Equity and liabilities (1D + 2 + 3E + 4E)				I	
II	ASSETS				
I	Non-current assets				
A	Fixed assets				
	i	Tangible assets			
	a	Gross block	ia		
	b	Depreciation	ib		
	c	Impairment losses	ic		
	d	Net block (ia – ib - ic)	id		
	ii	Intangible assets			
	a	Gross block	iiia		
	b	Amortization	iiib		
	c	Impairment losses	iiic		
	d	Net block (iiia – iiib - iiic)	iiid		
	iii	Capital work-in-progress	iii		
	iv	Intangible assets under development	iv		
	v	Total Fixed assets (id + iiid + iii + iv)		Av	
B	Non-current investments				
	i	Investment in property	i		
	ii	Investments in Equity instruments			
	a	Listed equities	iiia		
	b	Unlisted equities	iiib		
	c	Total (iiia + iiib)	iiic		
	iii	Investments in Preference shares	iii		

	iv	Investments in Government or trust securities	iv		
	v	Investments in Debenture or bonds	v		
	vi	Investments in Mutual funds	vi		
	vii	Investments in Partnership firms	vii		
	viii	Others Investments	viii		
	ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)			Bix
	C	Deferred tax assets (Net)			C
	D	Long-term loans and advances			
	i	Capital advances	i		
	ii	Security deposits	ii		
	iii	Loans and advances to related parties (<i>see instructions</i>)	iii		
	iv	Other Loans and advances	iv		
	v	Total Long-term loans and advances (i + ii + iii + iv)			Dv
	vi	Long-term loans and advances included in Dv which is			
	a	for the purpose of business or profession	via		
	b	not for the purpose of business or profession	vib		
	c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic		
	E	Other non-current assets			
	i	Long-term trade receivables			
	a	Secured, considered good	ia		
	b	Unsecured, considered good	ib		
	c	Doubtful	ic		
	d	Total Other non-current assets (ia + ib + ic)		id	
	ii	Others			ii
	iii	Total (id + ii)			Eiii
	iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act		iv	
	F	Total Non-current assets (Av + Bix + C + Dv + Eiii)			1F
2	Current assets				
	A	Current investments			
	i	Investment in Equity instruments			
	a	Listed equities		ia	
	b	Unlisted equities		ib	
	c	Total (ia + ib)		ic	
	ii	Investment in Preference shares			ii
	iii	Investment in government or trust securities			iii
	iv	Investment in debentures or bonds			iv
	v	Investment in Mutual funds			v
	vi	Investment in partnership firms			vi
	vii	Other investment			vii
	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)			Aviii
	B	Inventories			
	i	Raw materials		i	
	ii	Work-in-progress		ii	
	iii	Finished goods		iii	
	iv	Stock-in-trade (in respect of goods acquired for trading)		iv	
	v	Stores and spares		v	
	vi	Loose tools		vi	
	vii	Others		vii	

	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			Bviii	
C		Trade receivables				
	i	Outstanding for more than 6 months	i			
	ii	Others	ii			
	iii	Total Trade receivables (i + ii + iii)			Ciii	
D		Cash and cash equivalents				
	i	Balances with Banks	i			
	ii	Cheques, drafts in hand	ii			
	iii	Cash in hand	iii			
	iv	Others	iv			
	v	Total Cash and cash equivalents (i + ii + iii + iv)			Dv	
E		Short-term loans and advances				
	i	Loans and advances to related parties (see instructions)	i			
	ii	Others	ii			
	iii	Total Short-term loans and advances (i + ii)			Eiii	
	iv	Short-term loans and advances included in Eiii which is				
	a	for the purpose of business or profession	iva			
	b	not for the purpose of business or profession	ivb			
	c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	ivc			
F		Other current assets				F
G		Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)				2G
Total Assets (1F + 2G)					II	

Part A-BS – Ind AS

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2019 OR AS ON THE DATE OF BUSINESS COMBINATION [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] (fill items below in a case where regular books of accounts are maintained, otherwise fill item III)

I		Equity and Liabilities				
1		Equity				
A		Equity share capital				
	i	Authorised	Ai			
	ii	Issued, Subscribed and fully paid up	Aii			
	iii	Subscribed but not fully paid	Aiii			
	iv	Total (Aii + Aiii)			Aiv	
B		Other Equity				
	i	Other Reserves				
	a	Capital Redemption Reserve	ia			
	b	Debenture Redemption Reserve	ib			
	c	Share Options Outstanding account	ic			
	d	Other (specify nature and amount)	id			
	e	Total other reserves (ia + ib + ic + id)			ie	
	ii	Retained earnings (Debit balance of statement of P&L to be shown as –ve figure)			ii	
	iii	Total (Bie + ii) (Debit balance to be shown as –ve figure)			Biii	
C		Total Equity (Aiv + Biii)				1C
2		Liabilities				
A		Non-current liabilities				
I		Financial Liabilities				
		Borrowings				
	a	Bonds or debentures				
	1	Foreign currency	a1			
	2	Rupee	a2			

	3	Total (1 + 2)		a3	
b	Term loans				
	1	Foreign currency	b1		
	2	Rupee loans			
	i	From Banks	i		
	ii	From other parties	ii		
	iii	Total (i + ii)	b2		
	3	Total Term loans (b1 + b2)		b3	
c	Deferred payment liabilities				c
d	Deposits				d
e	Loans from related parties (see instructions)				e
f	Long term maturities of finance lease obligations				f
g	Liability component of compound financial instruments				g
h	Other loans				h
i	Total borrowings (a3 + b3 + c + d + e + f + g + h)				i
j	Trade Payables				j
k	Other financial liabilities (Other than those specified in II under provisions)				k
II	Provisions				
	a	Provision for employee benefits	a		
	b	Others (specify nature)	b		
	c	Total Provisions		IIC	
III	Deferred tax liabilities (net)				III
IV	Other non-current liabilities				
	a	Advances	a		
	b	Others (specify nature)	b		
	c	Total Other non-current liabilities		IVc	
Total Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc)					2A
B	Current liabilities				
I	Financial Liabilities				
	i	Borrowings			
	a	Loans repayable on demand			
		1	From Banks	1	
		2	From Other parties	2	
		3	Total Loans repayable on demand (1 + 2)	3	
	b	Loans from related parties			b
	c	Deposits			c
	d	Other loans (specify nature)			d
	Total Borrowings (a3 + b + c + d)				Ii
	ii	Trade payables			Iii
	iii	Other financial liabilities			
	a	Current maturities of long-term debt			a
	b	Current maturities of finance lease obligations			b
	c	Interest accrued			c
	d	Unpaid dividends			d
	e	Application money received for allotment of securities to the extent refundable and interest accrued thereon			e
	f	Unpaid matured deposits and interest accrued thereon			f
	g	Unpaid matured debentures and interest accrued thereon			g
	h	Others (specify nature)			h
	i	Total Other financial liabilities (a + b + c + d + e + f + g + h)			Iiii
iv	Total Financial Liabilities (Ii + Iii + Iiii)				Iiv

	II	Other Current liabilities			
		a	Revenue received in advance	a	
		b	Other advances (specify nature)	b	
		c	Others (specify nature)	c	
		d	Total Other current liabilities (a + b+ c)		II d
	III	Provisions			
		a	Provision for employee benefits	a	
		b	Others (specify nature)	b	
	c	Total provisions (a + b)		III c	
	IV	Current Tax Liabilities (Net)			IV
	Total Current liabilities (Iiv + II d + III c+ IV)				2B
	Total Equity and liabilities (1C + 2A +2B)				I
II	ASSETS				
	1	Non-current assets			
	A	Property, Plant and Equipment			
		a	Gross block	a	
		b	Depreciation	b	
		c	Impairment losses	c	
		d	Net block (a – b - c)		Ad
	B	Capital work-in-progress			B
	C	Investment Property			
		a	Gross block	a	
		b	Depreciation	b	
		c	Impairment losses	c	
		d	Net block (a – b - c)		Cd
	D	Goodwill			
		a	Gross block	a	
		b	Impairment losses	b	
		c	Net block (a – b)		Dc
	E	Other Intangible Assets			
		a	Gross block	a	
		b	Amortisation	b	
		c	Impairment losses	c	
		d	Net block (a – b - c)		Ed
	F	Intangible assets under development			F
	G	Biological assets other than bearer plants			
		a	Gross block	a	
		b	Impairment losses	b	
		c	Net block (a – b)		Gc
	H	Financial Assets			
	I	Investments			
	i	Investments in Equity instruments			
		a	Listed equities	ia	
		b	Unlisted equities	ib	
		c	Total (ia + ib)		ic
	ii	Investments in Preference shares			
	iii	Investments in Government or trust securities			
	iv	Investments in Debenture or bonds			
	v	Investments in Mutual funds			
	vi	Investments in Partnership firms			
	vii	Others Investments (specify nature)			

	viii	Total non-current investments (ic + ii + iii + iv + v + vi + vii)			HI	
	II	Trade Receivables				
	a	Secured, considered good	a			
	b	Unsecured, considered good	b			
	c	Doubtful	c			
	d	Total Trade receivables			HII	
	III	Loans				
	i	Security deposits	i			
	ii	Loans to related parties (see instructions)	ii			
	iii	Other loans (specify nature)	iii			
	iv	Total Loans (i + ii + iii)			HIII	
	v	Loans included in HIII above which is-				
	a	for the purpose of business or profession	va			
	b	not for the purpose of business or profession	vb			
	c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc			
	IV	Other Financial Assets				
	i	Bank Deposits with more than 12 months maturity	i			
	ii	Others	ii			
	iii	Total of Other Financial Assets (i + ii)			HIV	
	I	Deferred Tax Assets (Net)			I	
	J	Other non-current Assets				
	i	Capital Advances	i			
	ii	Advances other than capital advances	ii			
	iii	Others (specify nature)	iii			
	iv	Total non-current assets (i + ii + iii)			J	
	v	Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act				
		Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)			1	
2	Current assets					
	A	Inventories				
	i	Raw materials	i			
	ii	Work-in-progress	ii			
	iii	Finished goods	iii			
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv			
	v	Stores and spares	v			
	vi	Loose tools	vi			
	vii	Others	vii			
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			2A	
	B	Financial Assets				
	I	Investments				
	i	Investment in Equity instruments				
	a	Listed equities	ia			
	b	Unlisted equities	ib			
	c	Total (ia + ib)	ic			
	ii	Investment in Preference shares	ii			
	iii	Investment in government or trust securities	iii			
	iv	Investment in debentures or bonds	iv			
	v	Investment in Mutual funds	v			
	vi	Investment in partnership firms	vi			
	vii	Other Investments	vii			

	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)			I	
	II Trade receivables					
	i	Secured, considered good	i			
	ii	Unsecured, considered good	ii			
	iii	Doubtful	iii			
	iv	Total Trade receivables (i + ii + iii)			II	
	III Cash and cash equivalents					
	i	Balances with Banks (of the nature of cash and cash equivalents)	i			
	ii	Cheques, drafts in hand	ii			
	iii	Cash on hand	iii			
	iv	Others (specify nature)	iv			
	v	Total Cash and cash equivalents (i + ii + iii + iv)			III	
	IV Bank Balances other than III above					IV
	V Loans					
	i	Security Deposits	i			
	ii	Loans to related parties (see instructions)	ii			
	iii	Others(specify nature)	iii			
	iv	Total loans (i + ii + iii)			V	
	v	Loans and advances included in V above which is-				
	a	for the purpose of business or profession	va			
	b	not for the purpose of business or profession	vb			
	c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc			
	VI Other Financial Assets					VI
	Total Financial Assets (I + II + III + IV + V + VI)					2B
	C Current Tax Assets (Net)					2C
	D Other current assets					
	i	Advances other than capital advances	i			
	ii	Others(specify nature)	ii			
	iii	Total			2D	
	Total Current assets (2A + 2B + 2C + 2D)					2
	Total Assets (1 + 2)					II
III	In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31st day of March, 2019, in respect of business or profession)					
	a	Amount of total sundry debtors			IIIa	
	b	Amount of total sundry creditors			IIIb	
	c	Amount of total stock-in-trade			IIIc	
	d	Amount of the cash balance			III d	

**Part A-
Manufacturing
Account**

Manufacturing Account for the financial year 2018-19 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

	1	Opening Inventory			
A	i	Opening stock of raw-material	i		
	ii	Opening stock of Work in progress	ii		
	iii	Total (i + ii)			Aiii
B	Purchases (net of refunds and duty or tax, if any)				B
C	Direct wages				C
D	Direct expenses (Di + Dii + Di iii)				D
	i	Carriage inward	i		
	ii	Power and fuel	ii		
	iii	Other direct expenses	iii		
E	Factory Overheads				
	I	Indirect wages	i		

	ii	Factory rent and rates	ii		
	iii	Factory Insurance	iii		
	iv	Factory fuel and power	iv		
	v	Factory general expenses	v		
	vi	Depreciation of factory machinery	vi		
	Vii	Total (i+ii+iii+iv+v+vi)			Evii
F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)				1F
2	Closing Stock				
	i	Raw material	2i		
	ii	Work-in-progress	2ii		
	Total (2i + 2ii)				2
3	Cost of Goods Produced – transferred to Trading Account (1F - 2)				3

Part A-Trading Account

Trading Account for the financial year 2018-19 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

CREDITS TO TRADING ACCOUNT	4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
		i	Sale of goods	i	
		ii	Sale of services	ii	
		iii	Other operating revenues (specify nature and amount)		
		a		iiia	
		b		iiib	
		c	Total (iiia + iiib)	iiic	
		iv	Total (i + ii + iiic)		Aiv
	B	Gross receipts from Profession			B
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
		i	Union Excise duties	i	
	ii	Service tax	ii		
	iii	VAT/ Sales tax	iii		
	iv	Central Goods & Service Tax (CGST)	iv		
	v	State Goods & Services Tax (SGST)	v		
	vi	Integrated Goods & Services Tax (IGST)	vi		
	vii	Union Territory Goods & Services Tax (UTGST)	vii		
	viii	Any other duty, tax and cess	viii		
	ix	Total (i + ii + iii + iv +v+ vi+vii+viii)		Cix	
D	Total Revenue from operations (Aiv + B +Cix)			4D	
5	Closing Stock of Finished Stocks			5	
6	Total of credits to Trading Account (4D + 5iv)			6	
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods			7
	8	Purchases (net of refunds and duty or tax, if any)			8
	9	Direct Expenses (9i + 9ii + 9iii)			9
		i	Carriage inward	i	
		ii	Power and fuel	ii	
		iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii	
	10	Duties and taxes, paid or payable, in respect of goods and services purchased			
		i	Custom duty	10i	
		ii	Counter veiling duty	10ii	
		iii	Special additional duty	10iii	
	iv	Union excise duty	10iv		

v	Service tax	10v	
vi	VAT/ Sales tax	10vi	
vii	Central Goods & Service Tax (CGST)	10vii	
viii	State Goods & Services Tax (SGST)	10viii	
ix	Integrated Goods & Services Tax (IGST)	10ix	
x	Union Territory Goods & Services Tax (UTGST)	10x	
xi	Any other tax, paid or payable	10xi	
xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii	
11	Cost of goods produced – Transferred from Manufacturing Account	11	
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)	12	
12a	Turnover from Intraday Trading	12a	
12b	Income from Intraday Trading	12b	

Part A-P & L

Profit and Loss Account for the financial year 2018-19 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account		13	
	14	Other income			
		i	Rent	i	
		ii	Commission	ii	
		iii	Dividend income	iii	
		iv	Interest income	iv	
		v	Profit on sale of fixed assets	v	
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	
		vii	Profit on sale of other investment	vii	
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	
		x	Agricultural income	x	
		xi	Any other income (specify nature and amount)		
		a		xia	
		b		xib	
		c	Total (xia + xib)	xic	
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)		14xii	
	15	Total of credits to profit and loss account (13+14xii)		15	
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward		16	
	17	Consumption of stores and spare parts		17	
	18	Power and fuel		18	
	19	Rents		19	
	20	Repairs to building		20	
	21	Repairs to machinery		21	
	22	Compensation to employees			
		i	Salaries and wages	22i	
		ii	Bonus	22ii	
		iii	Reimbursement of medical expenses	22iii	
	iv	Leave encashment	22iv		
	v	Leave travel benefits	22v		
	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		

	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)		22xi	
	xiiia	Whether any compensation, included in 22xi, paid to non-residents	xiiia	Yes / No	
	xiiib	If Yes, amount paid to non-residents	xiiib		
23	Insurance				
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	
24	Workmen and staff welfare expenses				24
25	Entertainment				25
26	Hospitality				26
27	Conference				27
28	Sales promotion including publicity (other than advertisement)				28
29	Advertisement				29
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		30iii	
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		31iii	
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		32iii	
33	Hotel, boarding and Lodging				33
34	Traveling expenses other than on foreign traveling				34
35	Foreign travelling expenses				35
36	Conveyance expenses				36
37	Telephone expenses				37
38	Guest House expenses				38
39	Club expenses				39
40	Festival celebration expenses				40
41	Scholarship				41
42	Gift				42
43	Donation				43
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty	44i		
	ii	Service tax	44ii		
	iii	VAT/ Sales tax	44iii		
	iv	Cess	44iv		
	v	Central Goods & Service Tax (CGST)	44v		
	vi	State Goods & Services Tax (SGST)	44vi		
	vii	Integrated Goods & Services Tax (IGST)	44vii		
	viii	Union Territory Goods & Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		

	x	Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix)										44x		
45	Audit fee											45		
46	Other expenses (specify nature and amount)													
	i									i				
	ii									ii				
	iii	Total (i + ii)										46iii		
47	Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)													
	i											47i		
	ii											47ii		
	iii											47iii		
	iv	Rows can be added as required										47iv		
	v	Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address)										47v		
	vi	Others (amounts less than Rs. 1 lakh)										47vi		
	vii	Total Bad Debt (47i + 47ii + 47iii + 47iv + 47v+ 47vi)										47vii		
48	Provision for bad and doubtful debts											48		
49	Other provisions											49		
50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47vii + 48 + 49)]											50		
51	Interest													
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company								i				
	ii	To others								ii				
	iii	Total (i + ii)										51iii		
52	Depreciation and amortisation											52		
53	Net profit before taxes (50 – 51iii – 52)											53		
54	Provision for current tax											54		
55	Provision for Deferred Tax and deferred liability											55		
56	Profit after tax (53 - 54 - 55)											56		
57	Balance brought forward from previous year											57		
58	Amount available for appropriation (56 + 57)											58		
59	Appropriations													
	i	Transfer to reserves and surplus								59i				
	ii	Proposed dividend/ Interim dividend								59ii				
	iii	Tax on dividend/ Tax on dividend for earlier years								59iii				
	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)								59iv				
	v	Any other appropriation								59v				
	vi	Total (59i + 59ii + 59iii + 59iv+59v)								59vi				
60	Balance carried to balance sheet (58 - 59vi)											60		
61	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE													
	SR. NO.	Name of Business				Business code			Description					
		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 (upto maximum 10)													

	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)]	61(ii)	
	<i>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>			
NO ACCOU T CASE	62	In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA or 44BBB, furnish the following information		
	a	Gross receipts / Turnover	62a	
	b	Net profit	62b	

**Part A-
Manufacturing
Account Ind-AS**

Manufacturing Account for the financial year 2018-19 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

	CREDITS TO TRADING ACCOUNT	1	Opening Inventory			
		A	i	Opening stock of raw-material	i	
			ii	Opening stock of Work in progress	ii	
			iii	Total (i + ii)	Aiii	
		B	Purchases (net of refunds and duty or tax, if any)			B
		C	Direct wages			C
		D	Direct expenses			D
			i	Carriage inward	i	
			ii	Power and fuel	ii	
			iii	Other direct expenses	iii	
		E	Factory Overheads			
			I	Indirect wages		
			ii	Factory rent and rates		
			iii	Factory Insurance		
			iv	Factory fuel and power		
			v	Factory general expenses		
			vi	Depreciation of factory machinery		
			vii	Total (i+ii+iii+iv+v+vi)	Evii	
		F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			1F
		2	Closing Stock			
	i	Raw material	2i			
	ii	Work-in-progress	2ii			
	Total (2i + 2ii)			2		
3	Cost of Goods Produced – transferred to Trading Account (1F - 2)			3		

**Part A-Trading
Account Ind-AS**

Trading Account for the financial year 2018-19 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

	CREDITS TO TRADING ACCOUNT	4	Revenue from operations			
		A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
			i	Sale of goods	i	
			ii	Sale of services	ii	
			iii	Other operating revenues (specify nature and amount)		
			a		iiiia	
				b	iiiib	
				c	Total (iiiia + iiiib)	iiic
		iv	Total (i + ii + iiic)			Aiv
		B	Gross receipts from Profession			B
		C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
			i	Union Excise duties	i	
			ii	Service tax	ii	

DEBITS TO TRADING ACCOUNT	iii	VAT/ Sales tax	iii		
	iv	Central Goods & Service Tax (CGST)	iv		
	v	State Goods & Services Tax (SGST)	v		
	vi	Integrated Goods & Services Tax (IGST)	vi		
	vii	Union Territory Goods & Services Tax (UTGST)	vii		
	viii	Any other duty, tax and cess	viii		
	ix	Total (i + ii + iii + iv +v+ vi+vii+viii)			Cix
	D	Total Revenue from operations (Aiv + B +Cix)			4D
	5	Closing Stock of Finished Stocks			5
	6	Total of credits to Trading Account (4D + 5iv)			6
	7	Opening Stock of Finished Goods			7
	8	Purchases (net of refunds and duty or tax, if any)			8
9	Direct Expenses (9i + 9ii + 9iii)			9	
	i	Carriage inward	i		
	ii	Power and fuel	ii		
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii		
10	Duties and taxes, paid or payable, in respect of goods and services purchased				
	i	Custom duty	10i		
	ii	Counter veiling duty	10ii		
	iii	Special additional duty	10iii		
	iv	Union excise duty	10iv		
	v	Service tax	10v		
	vi	VAT/ Sales tax	10vi		
	vii	Central Goods & Service Tax (CGST)	10vii		
	viii	State Goods & Services Tax (SGST)	10viii		
	ix	Integrated Goods & Services Tax (IGST)	10ix		
	x	Union Territory Goods & Services Tax (UTGST)	10x		
	xi	Any other tax, paid or payable	10xi		
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)			10xii
11	Cost of goods produced – Transferred from Manufacturing Account				11
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)				12
12a	Turnover from Intraday Trading				12a
12b	Income from Intraday Trading				12b

**Part A-P & L
Ind-AS**

Profit and Loss Account for the financial year 2018-19 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account			
	14	Other income			
		i	Rent	i	
		ii	Commission	ii	
		iii	Dividend income	iii	
		iv	Interest income	iv	
		v	Profit on sale of fixed assets	v	
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	
		vii	Profit on sale of other investment	vii	
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	
		x	Agricultural income	x	
	xi	Any other income (specify nature and amount)			

	a		xia		
	b		xib		
	c	Total (xia + xib)	xic		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii
15	Total of credits to profit and loss account (13+14xii)				15
16	Freight outward				16
17	Consumption of stores and spare parts				17
18	Power and fuel				18
19	Rents				19
20	Repairs to building				20
21	Repairs to machinery				21
22	Compensation to employees				
	i	Salaries and wages	22i		
	ii	Bonus	22ii		
	iii	Reimbursement of medical expenses	22iii		
	iv	Leave encashment	22iv		
	v	Leave travel benefits	22v		
	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)			22xi
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiiia	Yes / No	
		If Yes, amount paid to non-residents	xiiib		
23	Insurance				
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v
24	Workmen and staff welfare expenses				24
25	Entertainment				25
26	Hospitality				26
27	Conference				27
28	Sales promotion including publicity (other than advertisement)				28
29	Advertisement				29
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			30iii
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			31iii
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			32iii

33	Hotel, boarding and Lodging										33	
34	Traveling expenses other than on foreign traveling										34	
35	Foreign travelling expenses										35	
36	Conveyance expenses										36	
37	Telephone expenses										37	
38	Guest House expenses										38	
39	Club expenses										39	
40	Festival celebration expenses										40	
41	Scholarship										41	
42	Gift										42	
43	Donation										43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)											
	i	Union excise duty								44i		
	ii	Service tax								44ii		
	iii	VAT/ Sales tax								44iii		
	iv	Cess								44iv		
	v	Central Goods & Service Tax (CGST)								44v		
	vi	State Goods & Services Tax (SGST)								44vi		
	vii	Integrated Goods & Services Tax (IGST)								44vii		
	viii	Union Territory Goods & Services Tax (UTGST)								44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT								44ix		
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)								44x		
45	Audit fee										45	
46	Other expenses (specify nature and amount)											
	i									i		
	ii									ii		
	iii	Total (i + ii)								46iii		
47	Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)											
	i									47i		
	ii									47ii		
	iii									47iii		
	iv	Rows can be added as required								47iv		
	v	Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address)								47v		
	vi	Others (amounts less than Rs. 1 lakh)								47vi		
	vii	Total Bad Debt (47i + 47ii + 47iii + 47iv + 47v+47vi)								47vii		
48	Provision for bad and doubtful debts										48	
49	Other provisions										49	
50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47vii + 48 + 49)]										50	
51	Interest											
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company								i		
	ii	To others								ii		
	iii	Total (i + ii)								51iii		
52	Depreciation and amortisation										52	
53	Net profit before taxes (50 – 51iii – 52)										53	
54	Provision for current tax										54	
55	Provision for Deferred Tax and deferred liability										55	
56	Profit after tax (53 - 54 - 55)										56	
57	Balance brought forward from previous year										57	
58	Amount available for appropriation (56 + 57)										58	

59	Appropriations							
	i	Transfer to reserves and surplus			59i			
	ii	Proposed dividend/ Interim dividend			59ii			
	iii	Tax on dividend/ Tax on dividend for earlier years			59iii			
	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)			59iv			
	v	Any other appropriation			59v			
	vi	Total (59i + 59ii + 59iii + 59iv+59v)			59vi			
60	Balance carried to balance sheet (58 - 59vi)						60	
61	A Items that will not be reclassified to P&L							
	i	Changes in revaluation surplus			i			
	ii	Re-measurements of the defined benefit plans			ii			
	iii	Equity instruments through OCI			iii			
	iv	Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL			iv			
	v	Share of Other comprehensive income in associates and joint ventures , to the extent not to be classified to P&L			v			
	vi	Others (Specify nature)			vi			
	vii	Income tax relating to items that will not be reclassified to P&L			vii			
	viii	Total				61A		
	B Items that will be reclassified to P&L							
	i	Exchange differences in translating the financial statements of a foreign operation			i			
	ii	Debt instruments through OCI			ii			
	iii	The effective portion of gains and loss on hedging instruments in a cash flow hedge			iii			
	iv	Share of OCI in associates and joint ventures to the extent to be classified into P&L			iv			
	v	Others (Specify nature)			v			
	vi	Income tax relating to items that will be reclassified to P&L			vi			
	vii	Total				61B		
62	Total Comprehensive Income (56 + 61A + 61B)						62	
63	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE							
	SR. NO.	Name of Business			Business code	Description		
		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 (upto maximum 10)							
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]				63(ii)		
	<i>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned /leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB</i>							
NO ACCOUNT CASE	64	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2018-19 in respect of business or profession – (OTHER THAN COVERED U/S 44AE)						
		(i)	For assessee carrying on Business					
		a	Gross receipts / Turnover (a1 + a2)			ia		
			1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date			a1	
			2	Any other mode			a2	
	b	Gross profit			ib			

c	Expenses	ic		
d	Net profit			64i
(ii) For assessee carrying on Profession				
a	Gross receipts (a1 + a2)	ii a		
	1 Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date	a1		
	2 Any other mode	a2		
b	Gross profit	ii b		
c	Expenses	ii c		
d	Net profit			64ii
(iii) Total profit (64i + 64ii)				64iii

Part A- OI
Other Information (mandatory, if liable for audit under section 44AB, for other fill, if applicable)

OTHER INFORMATION

1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash		
2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]	3a	
3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]	3b	
4	Method of valuation of closing stock employed in the previous year (optional in case of professionals)		
	a Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
	b Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
	c Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	d Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	
	e Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	
5	Amounts not credited to the profit and loss account, being -		
	a the items falling within the scope of section 28	5a	
	b the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
	c escalation claims accepted during the previous year	5c	
	d any other item of income	5d	
	e capital receipt, if any	5e	
	f Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f	
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-		
	a Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	
	b Premium paid for insurance on the health of employees [36(1)(ib)]	6b	
	c Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c	
	d Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d	
	e Amount of discount on a zero-coupon bond [36(1)(iia)]	6e	
	f Amount of contributions to a recognised provident fund [36(1)(iv)]	6f	
	g Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g	
	h Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h	
	i Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	
	j Amount of contributions to any other fund	6j	
	k Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	
	l Amount of bad and doubtful debts [36(1)(vii)]	6l	
	m Provision for bad and doubtful debts [36(1)(viii)]	6m	
	n Amount transferred to any special reserve [36(1)(viii)]	6n	
	o Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	

	p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p	
	q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q	
	r	Any other disallowance	6r	
	s	Total amount disallowable under section 36 (total of 6a to 6r)		6s
	t	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)		
		i	deployed in India	i
		ii	deployed outside India	ii
		iii	Total	iii
7 Amounts debited to the profit and loss account, to the extent disallowable under section 37				
	a	Expenditure of capital nature [37(1)]	7a	
	b	Expenditure of personal nature [37(1)]	7b	
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c	
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d	
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	
	f	Any other penalty or fine	7f	
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	
	h	Expenditure incurred on corporate social responsibility (CSR)	7h	
	i	Amount of any liability of a contingent nature	7i	
	j	Any other amount not allowable under section 37	7j	
	k	Total amount disallowable under section 37 (total of 7a to 7j)		7k
8 A. Amounts debited to the profit and loss account, to the extent disallowable under section 40				
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	
	c	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac	
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad	
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae	
	f	Amount paid as wealth tax [40(a)(iia)]	Af	
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag	
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]	Ah	
	i	Any other disallowance	Ai	
	j	Total amount disallowable under section 40(total of Aa to Ai)		Aj
	B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year		8B
9 Amounts debited to the profit and loss account, to the extent disallowable under section 40A				
	a	Amounts paid to persons specified in section 40A(2)(b)	9a	
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, disallowable under section 40A(3)	9b	
	c	Provision for payment of gratuity [40A(7)]	9c	
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	
	e	Any other disallowance	9e	
	f	Total amount disallowable under section 40A (Total of 9a to 9e)		9f
10 Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year				
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b	
	c	Any sum payable to an employee as bonus or commission for services rendered	10c	

	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Total amount allowable under section 43B (total of 10a to 10g)			10h
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B				
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	f	Any sum payable towards leave encashment	11f		
	g	Any sum payable to the Indian Railways for the use of railway assets	11g		
	h	Total amount disallowable under Section 43B(total of 11a to 11g)			11h
12	Amount of credit outstanding in the accounts in respect of				
	a	Union Excise Duty	12a		
	b	Service tax	12b		
	c	VAT/sales tax	12c		
	d	Central Goods & Service Tax (CGST)	12d		
	e	State Goods & Services Tax (SGST)	12e		
	f	Integrated Goods & Services Tax (IGST)	12f		
	g	Union Territory Goods & Services Tax (UTGST)	12g		
	h	Any other tax	12h		
	i	Total amount outstanding (total of 12a to 12h)			12i
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC				
14	Any amount of profit chargeable to tax under section 41				
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)				
16	Amount of expenditure disallowed u/s 14A				

Part A – QD

Quantitative details (mandatory, if liable for audit under section 44AB)

QUANTITATIVE DETAILS	(a)	In the case of a trading concern				
	1	Opening stock			1	
	2	Purchase during the previous year			2	
	3	Sales during the previous year			3	
	4	Closing stock			4	
	5	Shortage/ excess, if any			5	
	(b)	In the case of a manufacturing concern				
	6	Raw materials				
		a	Opening stock			6a
		b	Purchases during the previous year			6b
		c	Consumption during the previous year			6c
		d	Sales during the previous year			6d
		e	Closing stock			6e
		f	Yield finished products			6f
	g	Percentage of yield			6g	
	h	Shortage/ excess, if any			6h	

7	Finished products/ By-products	
a	opening stock	7a
b	purchase during the previous year	7b
c	quantity manufactured during the previous year	7c
d	sales during the previous year	7d
e	closing stock	7e
f	shortage/ excess, if any	7f

Part A – OL Receipt and payment account of company under liquidation

Receipt and payment account of company under liquidation	1	Opening balance		
	i	Cash in hand	1i	
	ii	Bank	1ii	
	iii	Total opening balance	1iii	
	2	Receipts		
	i	Interest	2i	
	ii	Dividend	2ii	
	iii	Sale of assets (pls. specify nature and amount)		
	a		2iiia	
	b		2iiib	
	c		2iiic	
	d	Total (iiia + iiib + iiic)	2iiid	
	iv	Realisation of dues/debtors	2iv	
	v	Others (pls. specify nature and amount)		
	a		2va	
	b		2vb	
	c	Total of other receipts (va + vb)	2vc	
	vi	Total receipts (2i + 2ii + 2iiid + 2iv + 2vc)	2vi	
	3	Total of opening balance and receipts		3
	4	Payments		
	i	Repayment of secured loan	4i	
	ii	Repayment of unsecured loan	4ii	
	iii	Repayment to creditors	4iii	
	iv	Commission	4iv	
	v	Others (pls. specify)		
	a		4va	
	b		4vb	
	c	Total of other payments (4va + 4vb)	4vc	
vi	Total payments (4i + 4ii + 4iii + 4iv + 4vc)	4vi		
5	Closing balance			
i	Cash in hand	5i		
ii	Bank	5ii		
iii	Total of closing balance (5i + 5ii)	5iii		
6	Total of closing balance and payments (4vi + 5iii)		6	