

## INDIAN INCOME TAX RETURN

[For Individuals/HUFs being partners in firms and not carrying out business  
or profession under any proprietorship]  
(Please see rule 12 of the Income-tax Rules,1962)  
(Also see attached instructions)

Assessment Year

2016-17

## Part A-GEN GENERAL

PERSONAL INFORMATION	First name	Middle name	Last name	PAN
	Flat/Door/Block No	Name of Premises/Building/Village		Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF
	Road/Street/Post Office	Area/locality		Date of Birth/ Formation(DD/MM/YYYY)
	Town/City/District	State	Pin code	Do you have Aadhaar Number? (in case of individual) <input type="checkbox"/> Yes <input type="checkbox"/> No. If Yes, please provide
		Country		Sex (in case of individual) (Tick) <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
	Residential/Office Phone Number with STD code/ Mobile No. 1	Mobile No. 2		Employer Category(if in employment) (Tick) <input checked="" type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Others
	Email Address-1 (self)	Income Tax Ward/Circle		
	Email Address-2	Passport No. (Individual)(If available)		
FILING STATUS	(a) Return filed (Tick)[Please see instruction number-7] <input type="checkbox"/> On or before due date-139(1), <input type="checkbox"/> After due date-139(4), <input type="checkbox"/> Revised Return-139(5), <input type="checkbox"/> Modified return- 92CD, <input type="checkbox"/> under section 119(2)(b), or In response to notice <input type="checkbox"/> 139(9)-Defective, <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A/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 a notice u/s 139(9)/142(1)/148/153A/153C enter date of such notice, or u/s 92CD enter date of advance pricing agreement		/ /
	(d)	Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Resident but Not Ordinarily Resident		
	(e)	Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(f)	Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)		
	(g)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -		
		(1)	Name of the representative	
	(2)	Address of the representative		
	(3)	Permanent Account Number (PAN) of the representative		

## PART-B

## Part B - TI Computation of total income

TOTAL INCOME	1	Salaries (7 of Schedule S)	1
	2	Income from house property (3c of Schedule HP) (enter nil if loss)	2
	3	Profits and gains from business or profession (6 of Schedule BP) (enter nil if loss)	3

Do not write or stamp in this area (Space for bar code)

For Office Use Only  
Receipt No.

Date

Seal and Signature of receiving official

<b>4</b>	<b>Capital gains</b>			
	<b>a</b>	<b>Short term</b>		
		<b>i</b>	Short-term chargeable @ 15% (7ii of item E of schedule CG)	<b>ai</b>
		<b>ii</b>	Short-term chargeable @ 30% (7iii of item E of schedule CG)	<b>aii</b>
		<b>iii</b>	Short-term chargeable at applicable rate (7iv of item E of schedule CG)	<b>aiii</b>
		<b>iv</b>	Total Short-term (ai + aii + aiii)	<b>4aiv</b>
	<b>b</b>	<b>Long-term</b>		
		<b>i</b>	Long-term chargeable @ 10% (7v of item E of schedule CG)	<b>bi</b>
		<b>ii</b>	Long-term chargeable @ 20% (7vi of item E of schedule CG)	<b>bii</b>
		<b>iii</b>	Total Long-term (bi + bii) (enter nil if loss)	<b>4biii</b>
	<b>c</b>	Total capital gains (4aiv + 4biii) (enter nil if loss)		<b>4c</b>
<b>5</b>	<b>Income from other sources</b>			
	<b>a</b>	from sources other than from owning race horses and income chargeable to tax at special rate (1i of Schedule OS) (enter nil if loss)		<b>5a</b>
	<b>b</b>	Income chargeable to tax at special rate (1fiv of Schedule OS)		<b>5b</b>
	<b>c</b>	from the activity of owning and maintaining race horses (3c of Schedule OS) (enter nil if loss)		<b>5c</b>
	<b>d</b>	Total (5a + 5b + 5c) (enter nil if loss)		<b>5d</b>
<b>6</b>	Total (1+2+3+4c+5d)			<b>6</b>
<b>7</b>	Losses of current year set off against 6 (total of 2xii,3xii and 4xii of Schedule CYLA)			<b>7</b>
<b>8</b>	Balance after set off current year losses (6-7) (total of column 5 of Schedule CYLA+5b)			<b>8</b>
<b>9</b>	Brought forward losses set off against 8 (2xi of Schedule BFLA)			<b>9</b>
<b>10</b>	Gross Total income (8-9) (3xii of Schedule BFLA +5b)			<b>10</b>
<b>11</b>	Income chargeable to tax at special rate under section 111A, 112 etc. included in 10			<b>11</b>
<b>12</b>	Deductions under Chapter VI-A [s of Schedule VIA and limited to (10-11)]			<b>12</b>
<b>13</b>	Total income (10 – 12)			<b>13</b>
<b>14</b>	Income which is included in 13 and chargeable to tax at special rates (total of (i) of schedule SI)			<b>14</b>
<b>15</b>	Net agricultural income/ any other income for rate purpose (4 of Schedule EI)			<b>15</b>
<b>16</b>	Aggregate income (13-14+15) [applicable if (13-14) exceeds maximum amount not chargeable to tax]			<b>16</b>
<b>17</b>	Losses of current year to be carried forward (total of row xi of Schedule CFL)			<b>17</b>

**Part B - TTI**
**Computation of tax liability on total income**

<b>COMPUTATION OF TAX LIABILITY</b>	<b>1</b>	<b>Tax payable on total income</b>			
		<b>a</b>	Tax at normal rates on 16 of Part B-TI	<b>1a</b>	
		<b>b</b>	Tax at special rates (total of (ii) of Schedule SI)	<b>1b</b>	
		<b>c</b>	Rebate on agricultural income [applicable if (13-14) of Part B-TI exceeds maximum amount not chargeable to tax]	<b>1c</b>	
		<b>d</b>	Tax Payable on Total Income (1a + 1b – 1c)		<b>1d</b>
	<b>2</b>	Rebate under section 87A (applicable if 13 of Part B-TI does not exceed 5 lakh)			<b>2</b>
	<b>3</b>	Tax payable after rebate (1d - 2)			<b>3</b>
	<b>4</b>	Surcharge on 3 (applicable if 13 of Part B-TI exceeds 1 crore)			<b>4</b>
	<b>5</b>	Education cess, including secondary and higher education cess on (3 + 4)			<b>5</b>
	<b>6</b>	Gross tax liability (3 + 4 + 5)			<b>6</b>
	<b>7</b>	<b>Tax relief</b>			
		<b>a</b>	Section 89	<b>7a</b>	
		<b>b</b>	Section 90/ 90A (2 of Schedule TR)	<b>7b</b>	
		<b>c</b>	Section 91 (3 of Schedule TR)	<b>7c</b>	
		<b>d</b>	Total (7a + 7b+ 7c)		<b>7d</b>
<b>8</b>	Net tax liability (6 – 7d) (enter zero if negative)			<b>8</b>	
<b>9</b>	<b>Interest payable</b>				
	<b>a</b>	For default in furnishing the return (section 234A)	<b>9a</b>		
	<b>b</b>	For default in payment of advance tax (section 234B)	<b>9b</b>		
	<b>c</b>	For deferment of advance tax (section 234C)	<b>9c</b>		

	<b>d</b>	<b>Total Interest Payable (9a+9b+9c)</b>			<b>9d</b>		
<b>10</b>	<b>Aggregate liability (8 + 9d)</b>				<b>10</b>		
<b>TAXES PAID</b>	<b>11</b>	<b>Taxes Paid</b>					
		<b>a</b>	<b>Advance Tax (from column 5 of 19A)</b>		<b>11a</b>		
		<b>b</b>	<b>TDS (total of column 5 of 19B and column 8 of 19C)</b>		<b>11b</b>		
		<b>c</b>	<b>TCS (total of column 5 of 19D)</b>		<b>11c</b>		
		<b>d</b>	<b>Self-Assessment Tax (from column 5 of 19A)</b>		<b>11d</b>		
	<b>e</b>	<b>Total Taxes Paid (11a+11b+11c+11d)</b>			<b>11e</b>		
<b>12</b>	<b>Amount payable (Enter if 10 is greater than 11e, else enter 0)</b>				<b>12</b>		
<b>13</b>	<b>Refund (If 11e is greater than 10) (Refund, if any, will be directly credited into the bank account)</b>				<b>13</b>		
<b>BANK ACCOUNT</b>	<b>14</b>	<b>Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)</b>					
		<b>Total number of savings and current bank accounts held by you at any time during the previous year (excluding dormant accounts). Provide the details below.</b>					
		<b>Sl.</b>	<b>IFS Code of the Bank</b>	<b>Name of the Bank</b>	<b>Account Number (the number should be 9 digits or more as per CBS system of the bank)</b>	<b>Savings/ Current</b>	<b>Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/>)</b>
		<b>i</b>					
	<b>ii</b>						
	<b>15</b>	<b>Do you at any time during the previous year,-</b> <b>(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or</b> <b>(ii) have signing authority in any account located outside India; or</b> <b>(iii) have income from any source outside India?</b> <i>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]</i>				<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

### VERIFICATION

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_, holding permanent account number \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to Income-tax for the previous year relevant to the Assessment Year **2016-17**.  
I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

**Place** \_\_\_\_\_ **Sign here** →  
**Date** \_\_\_\_\_

<b>17</b>	<b>If the return has been prepared by a Tax Return Preparer (TRP) give further details below:</b>					
	<b>Identification No. of TRP</b>			<b>Name of TRP</b>		<b>Counter Signature of TRP</b>
	<b>If TRP is entitled for any reimbursement from the Government, amount thereof</b>					<b>18</b>
<b>19</b>	<b>TAX PAYMENTS</b>					
<b>A</b>	<b>Details of payments of Advance Tax and Self-Assessment Tax</b>					
<b>ADVANCE/ SELF ASSESSMENT TAX</b>	<b>Sl No</b>	<b>BSR Code</b>	<b>Date of Deposit (DD/MM/YYYY)</b>	<b>Serial Number of Challan</b>	<b>Amount (Rs)</b>	
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	
	<b>i</b>					
	<b>ii</b>					
	<b>iii</b>					
	<b>iv</b>					
	<b>NOTE</b> ▶ <i>Enter the totals of Advance tax and Self-Assessment tax in Sl No. 11a &amp; 11d of Part B-TTI</i>					
<b>B</b>	<b>Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]</b>					
<b>TDS ON SALARY</b>	<b>Sl No</b>	<b>Tax Deduction Account Number (TAN) of the Employer</b>	<b>Name of the Employer</b>	<b>Income chargeable under Salaries</b>	<b>Total tax deducted</b>	
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	
	<b>i</b>					
	<b>ii</b>					
	<b>NOTE</b> ▶ <i>Please enter total of column 5 of Schedule-TDS1 and column 8 of Schedule-TDS2 in 11b of Part B-TTI</i>					

<b>C</b> Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued by Deductor(s) or Form 26QB issued by Deductor(s)]										
TDS ON OTHER INCOME	Sl No	Tax Deduction Account Number (TAN) of the Deductor	Name of the Deductor	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)		TDS of the current fin. year	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)		Amount out of (6) or (7) being carried forward
					Fin. Year in which deducted	Amount b/f		in own hands	in the hands of spouse, if section 5A is applicable	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	i									
ii										
<b>NOTE ►</b> Please enter total of column 5 of Schedule-TDS1 and column 8 of Schedule-TDS2 in 11b of Part B-TTI										
<b>D</b> Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]										
TCS	Sl No	Tax Deduction and Collection Account Number of the Collector	Name of the Collector	Tax Collected		Amount out of (4) being claimed		Amount out of (4) being claimed in the hands of spouse, if section 5A is applicable		
	(1)	(2)	(3)	(4)		(5)		(6)		
	i									
	ii									
<b>NOTE ►</b> Please enter total of column (5) of Schedule-TCS in 11c of Part B-TTI										

NOTE: PLEASE FILL SCHEDULES TO THE RETURN FORM (PAGES S1 – S12) AS APPLICABLE

**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**

**Schedule S** Details of Income from Salary

Name of Employer		PAN of Employer (optional)	
Address of employer		Town/City	State
		Pin code	
SALARIES	1	Salary (Excluding all exempt/ non-exempt allowances, perquisites & profit in lieu of salary as they are shown separately below)	1
	2	Allowances exempt under section 10 (Not to be included in 7 below)	
		i Travel concession/assistance received (sec. 10(5))	2i
		ii Tax paid by employer on non-monetary perquisite (sec. 10(10CC))	2ii
		iii Allowance to meet expenditure incurred on house rent (sec. 10(13A))	2iii
		iv Other allowances	2iv
	3	Allowances not exempt (refer Form 16 from employer)	3
	4	Value of perquisites (refer Form 16 from employer)	4
	5	Profits in lieu of salary (refer Form 16 from employer)	5
	6	Deduction u/s 16 (Entertainment allowance by Government and tax on employment)	6
7	Income chargeable under the Head 'Salaries' (1+3+4+5-6)	7	

**Schedule HP** Details of Income from House Property (Please refer to instructions)

HOUSE PROPERTY	1	Address of property 1	Town/ City	State	PIN Code
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)				
	Your percentage of share in the property <input type="text"/>				
	Name of Co-owner(s)		PAN of Co-owner(s)e		Percentage Share in Property
	I				
	II				
	(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/> deemed let out <input type="checkbox"/>		Name(s) of Tenant (if let out)		PAN of Tenant(s) (optional)
	I				
	II				
	a	Annual lettable value or rent received or receivable (higher of the two, if let out for whole of the year, lower of the two if let out for part of the year)			1a
	b	The amount of rent which cannot be realized	1b		
	c	Tax paid to local authorities	1c		
	d	Total (1b + 1c)	1d		
	e	Annual value (1a – 1d) (nil, if self-occupied etc. as per section 23(2) of the Act)			1e
	f	Annual value of the property owned (own percentage share x 1e)			1f
	g	30% of 1f	1g		
	h	Interest payable on borrowed capital	1h		
	i	Total (1g + 1h)	1i		
	j	Income from house property 1 (1f – 1i)			1j
	2	Address of property 2	Town/ City	State	PIN Code
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)					
Your percentage of share in the property. <input type="text"/>					
Name of Co-owner(s)		PAN of Co-owner(s)		Percentage Share in Property	
I					
II					
(Tick) <input checked="" type="checkbox"/> if let out <input type="checkbox"/> deemed let out <input type="checkbox"/>		Name(s) of Tenant (if let out)		PAN of Tenant(s) (optional)	
I					



		i	Cost of acquisition without indexation	bi			
		ii	Cost of Improvement without indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (i + ii + iii)	biv			
	c	Balance (2a – biv)			2c		
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)			2d		
	e	Short-term capital gain on equity share or equity oriented MF (STT paid) (2c +2d)				A2e	
3	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)						
	a	STCG on transactions on which securities transaction tax (STT) is paid				A3a	
	b	STCG on transactions on which securities transaction tax (STT) is not paid				A3b	
4	For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD						
	a	Full value of consideration			4a		
	b	Deductions under section 48					
		i	Cost of acquisition without indexation	bi			
		ii	Cost of improvement without indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (i + ii + iii)	biv			
	c	Balance (4a – biv)			4c		
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)			4d		
	e	Short-term capital gain on sale of securities by an FII (other than those at A2) (4c +4d)				A4e	
5	From sale of assets other than at A1 or A2 or A3 or A4 above						
	a	Full value of consideration			5a		
	b	Deductions under section 48					
		i	Cost of acquisition without indexation	bi			
		ii	Cost of Improvement without indexation	bii			
		iii	Expenditure wholly and exclusively in connection with transfer	biii			
		iv	Total (i + ii + iii)	biv			
	c	Balance (5a – biv)			5c		
	d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)			5d		
	e	STCG on assets other than at A1 or A2 or A3 or A4 above (5c + 5d)				A5e	
6	Amount deemed to be short term capital gains						
	a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below					
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)	
	i	2012-13	54D/54G/54GA				
	ii	2013-14	54B				
	b	Amount deemed to be short term capital gains, other than at 'a'					
	Total amount deemed to be short term capital gains (Xi + Xii + b)					A6	
7	FOR NON-RESIDENTS- STCG included in A1-A6 but not chargeable to tax in India as per DTAA						
	Sl.	Country name, code	Article of DTAA	Whether Tax Residency Certificate obtained?	Item no. A1 to A6 above in which included	Amount of STCG	
	I				A1e/A2e/A3a/A3b/A4e/A5e/A6		
	II				A1e/A2e/A3a/A3b/A4e/A5e/A6		
	III	Total amount of STCG not chargeable to tax in India as per DTAA				A7	
8	Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6-A7)						A8
B	Long-term capital gain (LTCG) (Items 4, 5 6, & 9 are not applicable for residents)						
Term Capital	1	From sale of land or building or both					
	a	i	Full value of consideration received/receivable		ai		
		ii	Value of property as per stamp valuation authority		aii		

	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains (ai or aii)	aiii		
b	Deductions under section 48				
	i	Cost of acquisition with indexation	bi		
	ii	Cost of Improvement with indexation	bii		
	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii + biii)	biv		
c	Balance (aiii – biv)			1c	
d	Deduction under section 54/54B/54EC/54F/54GB (Specify details in item D below)			1d	
e	Long-term Capital Gains on Immovable property (1c - 1d)				B1e
2	From sale of bonds or debenture (other than capital indexed bonds issued by Government)				
	a	Full value of consideration	2a		
b	Deductions under section 48				
	i	Cost of acquisition without indexation	bi		
	ii	Cost of improvement without indexation	bii		
	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii +biii)	biv		
c	Balance (2a – biv)			2c	
d	Deduction under sections 54EC/54F (Specify details in item D below)			2d	
e	LTCG on bonds or debenture (2c – 2d)				B2e
3	From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA				
	a	Full value of consideration	3a		
b	Deductions under section 48				
	i	Cost of acquisition without indexation	bi		
	ii	Cost of improvement without indexation	bii		
	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii +biii)	biv		
c	Balance (3a – biv)			3c	
d	Deduction under sections 54EC/54F (Specify details in item D below)			3d	
e	Long-term Capital Gains on assets at B3 above (3c – 3d)				B3e
4	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
	a	LTCG computed without indexation benefit	4a		
	b	Deduction under sections 54EC/54F (Specify details in item D below)	4b		
c	LTCG on share or debenture (4a-4b)				B4c
5	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD				
	a	Full value of consideration	5a		
b	Deductions under section 48				
	i	Cost of acquisition without indexation	bi		
	ii	Cost of improvement without indexation	bii		
	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii +biii)	biv		
c	Balance (5a – biv)			5c	
d	Deduction under sections 54EC/54F (Specify details in item D below)			5d	
e	Long-term Capital Gains on assets at 5 above in case of NON-REESIDENT (5c – 5d)				B5e
6	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)				
	a	LTCG on sale of specified asset (computed without indexation)	6a		
	b	Less deduction under section 115F (Specify details in item D below)	6b		
c	Balance LTCG on sale of specified asset (6a – 6b)				B6c
	d	LTCG on sale of asset, other than specified asset (computed without indexation)	6d		
	e	Less deduction under section 115F (Specify details in item D below)	6e		
f	Balance LTCG on sale of asset, other than specified asset (6d – 6e)				B6f
7	From sale of assets where B1 to B6 above are not applicable				
	a	Full value of consideration	7a		
b	Deductions under section 48				
	i	Cost of acquisition with indexation	bi		
	ii	Cost of improvement with indexation	bii		



	iii	Expenditure wholly and exclusively in connection with transfer			biii			
	iv	Total (bi + bii + biii)			biv			
c	Balance (7a – biv)				7c			
d	Deduction under sections 54EC/54F (Specify details in item D below)				7d			
e	Long-term Capital Gains on assets at B7 above (7c-7d)				B7e			
8	Amount deemed to be long-term capital gains							
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below							
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)		
	i	2012-13	54/54D/54F/54G/54GA					
	ii	2013-14	54B					
b	Amount deemed to be long-term capital gains, other than at 'a'							
	Total amount deemed to be long-term capital gains (Xi + Xii + b)					B8		
9	FOR NON-RESIDENTS- LTCG included in items B1 to B8 but not chargeable to tax in India as per DTAA							
	Sl.	Country name, code	Article of DTAA	Whether Tax Residency Certificate obtained?	Item B1 to B8 above in which included	Amount of LTCG		
	I				B1e/B2e/B3e/ B4c/ B5e/B6c/B6f/B7e/B8			
	II				B1e/B2e/B3e/ B4c/ B5e/B6c/B6f/B7e/B8			
	III	Total amount of LTCG not chargeable to tax in India as per DTAA				B9		
10	Total long term capital gain chargeable under I.T. Act [B1e +B2e +B3e + B4c + B5e +B6c+ B6f+ B7e+ B8-B9] (In case of loss take the figure to 6xi of schedule CFL)					B10		
C	Income chargeable under the head "CAPITAL GAINS" (A8 + B10) (take B10 as nil, if loss)					C		
D	Information about deduction claimed							
1	In case of deduction u/s 54/54B/54EC/54F/54GB/115F give following details							
	a	Section under which deduction claimed		1a	amount of deduction			
	i	Cost of new asset		ai				
	ii	Date of its acquisition/construction		aii	dd/mm/yyyy			
	iii	Amount deposited in Capital Gains Accounts Scheme before due date		aiii				
	b	Section under which deduction claimed		1b	amount of deduction			
	i	Cost of new asset		bi				
	ii	Date of its acquisition/construction		bii	dd/mm/yyyy			
	iii	Amount deposited in Capital Gains Accounts Scheme before due date		biii				
	c	Total deduction claimed (1a + 1b)		1c				
2	In case of deduction u/s 54GB, furnish PAN of the company							
E	Set-off of current year capital losses with current year capital gains (excluding amounts included in A7 & B9 which is chargeable under DTAA)							
	Sl.	Type of Capital Gain	Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss set off			Long term capital loss set off	Current year's capital gains remaining after set off
				15%	30%	applicable rate	10% 20%	(7= 1-2-3-4-5-6)
			1	2	3	4	5 6	7
	i	Loss to be set off (Fill this row if computed figure is negative)		(A2e+A3a)	A4e	(A1e+A3b+ A5 +A6)	(B3e+ B5e+B6c)	(B1e+B2e+ B4c+ B6f+ B7e+B8)
	ii	Short term capital gain	15%	(A2e+A3a)				
	iii		30%	A4e				
	iv		applicable rate	(A1e+A3b+A5e+				
	v	Long term capital gain	10%	(B3e+ B5e+B6c)				
	vi		20%	(B1e+B2e+B4c+ B6f+ B7e+B8)				
	vii	Total loss set off (ii + iii + iv + v + vi)						
	viii	Loss remaining after set off (i – vii)						
F	Information about accrual/receipt of capital gain							

	Type of Capital gain / Date	Upto 15/9 (i)	16/9 to 15/12 (ii)	16/12 to 15/3 (iii)	16/3 to 31/3 (iv)
1	Short-term capital gains taxable at the rate of 15% <i>Enter value from item 3iv of schedule BFLA, if any.</i>				
2	Short-term capital gains taxable at the rate of 30% <i>Enter value from item 3v of schedule BFLA, if any.</i>				
3	Short-term capital gains taxable at applicable rates <i>Enter value from item 3vi of schedule BFLA, if any.</i>				
4	Long- term capital gains taxable at the rate of 10% <i>Enter value from item 3vii of schedule BFLA, if any.</i>				
5	Long- term capital gains taxable at the rate of 20% <i>Enter value from item 3viii of schedule BFLA, if any.</i>				

**NOTE ▶** Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head

**Schedule OS** Income from other sources

1		Income			
a	Dividends, Gross	1a			
b	Interest, Gross	1b			
c	Rental income from machinery, plants, buildings, etc., Gross	1c			
d	Others, Gross (excluding income from owning race horses) <i>Mention the source</i>				
i	Income by way of winnings from lotteries, crossword puzzles etc.	1di			
		1dii			
		1diii			
	Total (1di + 1dii+ 1diii)	1div			
e	Total (1a + 1b + 1c + 1div)	1e			
f	Income included in '1e' chargeable to tax at special rate (to be taken to schedule SI)				
i	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc (u/s 115BB)	1fi			
	Any other income chargeable to tax at the rate specified under chapter XII/XII-A	1fii			
	FOR NON-RESIDENTS- Income chargeable to be tax under DTAA				
	Sl. Country name, code of DTAA Rate of tax under DTAA Whether TRC obtained? Corresponding section of the Act which prescribes rate Amount of income				
	I				
II					
III	Total amount of income chargeable to tax under DTAA	1fiii			
iv	Income included in '1e' chargeable to tax at special rate (1fi + 1fii+1fiii)	1fiv			
g	Gross amount chargeable to tax at normal applicable rates (1e-1fiv)	1g			
h	Deductions under section 57 (other than those relating to income under 1fi, 1fii & 1fiii for non-residents)				
i	Expenses / Deductions	hi			
	Depreciation	hii			
	Total	hiii			
i	Income from other sources (other than from owning race horses and amount chargeable to tax at special rate) (1g – hiii) (If negative take the figure to 4i of schedule CYLA)	1i			
2	Income from other sources (other than from owning race horses) (1fiv + 1i) (enter 1i as nil, if negative)	2			
3	Income from the activity of owning and maintaining race horses				
a	Receipts	3a			
	Deductions under section 57 in relation to (3)	3b			
	Balance (3a – 3b) (if negative take the figure to 7xi of Schedule CFL)	3c			
4	Income under the head "Income from other sources" (2 + 3c) (take 3c as nil if negative)	4			

**NOTE ▶** Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head.

**Schedule CYLA** Details of Income after Set off of current year losses

Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss	Other sources loss (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off →		(3c of Schedule -HP)	(4vi of Schedule BP)	(1i of Schedule-OS)	
ii	Salaries	(7 of Schedule S)				

iii	House property	(3c of Schedule HP)				
iv	Business or profession	(4vi of Schedule BP)				
v	Short-term capital gain taxable @ 15%	(7ii of item E of schedule CG)				
vi	Short-term capital gain taxable @ 30%	(7iii of item E of schedule CG)				
vii	Short-term capital gain taxable at applicable rates	(7iv of item E of schedule CG)				
viii	Long term capital gain taxable @ 10%	(7v of item E of schedule CG)				
ix	Long term capital gain taxable @ 20%	(7vi of item E of schedule CG)				
x	Other sources (excluding profit from owning race horses and amount chargeable to special rate of tax)	(1i of schedule OS)				
xi	Profit from owning and maintaining race horses	(3c of schedule OS)				
xii	Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x + xi)					
xiii	Loss remaining after set-off (i - xii)					

**Schedule BFLA** Details of Income after Set off of Brought Forward Losses of earlier years

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 4 of Schedule CYLA)	Brought forward loss set off	Current year's income remaining after set off
		1	2	3
i	Salaries	(5ii of schedule CYLA)		
ii	House property	(5iii of schedule CYLA)	(B/f house property loss)	
iii	Business or profession	(5iv of schedule CYLA)	(B/f business loss)	
iv	Short-term capital gain taxable @ 15%	(5v of schedule CYLA)	(B/f short-term capital loss)	
v	Short-term capital gain taxable @ 30%	(5vi of schedule CYLA)	(B/f short-term capital loss)	
vi	Short-term capital gain taxable at applicable rates	(5vii of schedule CYLA)	(B/f short-term capital loss)	
vii	Long-term capital gain taxable @ 10%	(5viii of schedule CYLA)	(B/f short-term or long-term capital loss)	
viii	Long term capital gain taxable @ 20%	(5ix of schedule CYLA)	(B/f short-term or long-term capital loss)	
ix	Other sources (excluding profit from owning race horses and winnings from lottery, game etc.)	(5x of schedule CYLA)		
x	Profit from owning and maintaining race horses	(5xi of schedule CYLA)	(B/f loss from horse races)	
xi	Total of brought forward loss set off (ii2 + iii2 + iv2 + v2+vi2+vii2+ix2+x2)			
xii	Current year's income remaining after set off Total (i3 + ii3 + iii3 + iv3 + v3+ vi3+ vii3 + viii3+ ix3+ x3 + xi3)			

**Schedule CFL** Details of Losses to be carried forward to future years

Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Business or profession loss	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
i	2008-09					
ii	2009-10					
iii	2010-11					
iv	2011-12					
v	2012-13					
vi	2013-14					
vii	2014-15					
viii	2015-16					
ix	Total of earlier year losses					
x	Adjustment of above losses in Schedule BFLA		(2ii of schedule BFLA)	(2iii of schedule BFLA)		(2x of schedule BFLA)
xi	2016-17 (Current year losses)		(2xiii of schedule CYLA)	(3xiii of schedule CYLA)	((2viii+3viii+4viii) of item E of schedule CG)	((5viii+6viii) of item E of schedule CG)
xii	Total loss carried forward to future years					(3c of schedule OS, if -ve)

**Schedule VI-A** Deductions under Chapter VI-A

<b>TOTAL DEDUCTIONS</b>	<b>1</b>	<b>Part B- Deduction in respect of certain payments</b>		
	<b>a</b>	<b>80C</b>		<b>b</b> <b>80CCC</b>
	<b>c</b>	<b>80CCD(1)</b>		<b>d</b> <b>80CCD(1B)</b>
	<b>e</b>	<b>80CCD(2)</b>		<b>f</b> <b>80CCG</b>
	<b>g</b>	<b>80D</b>		<b>h</b> <b>80DD</b>
	<b>i</b>	<b>80DDB</b>		<b>j</b> <b>80E</b>
	<b>k</b>	<b>80G</b>		<b>l</b> <b>80GG</b>
	<b>m</b>	<b>80GGA</b>		<b>n</b> <b>80GGC</b>
	<b>2</b>	<b>Part C, CA and D- Deduction in respect of certain incomes/other deduction</b>		
	<b>o</b>	<b>80QQB</b>		<b>p</b> <b>80RRB</b>
	<b>q</b>	<b>80TTA</b>		<b>r</b> <b>80U</b>
	<b>s</b>	<b>Total deductions under Chapter VI-A (Total of a to r)</b>		
				<b>s</b>

**Schedule 80G** Details of donations entitled for deduction under section 80G

<b>DETAILS OF DONATIONS</b>	<b>A</b>	<b>Donations entitled for 100% deduction without qualifying limit</b>		
		<b>Name and address of donee</b>	<b>PAN of Donee</b>	<b>Amount of donation</b>
		<b>i</b>		
		<b>ii</b>		
		<b>iii</b>	<b>Total</b>	
	<b>B</b>	<b>Donations entitled for 50% deduction without qualifying limit</b>		
		<b>Name and address of donee</b>	<b>PAN of Donee</b>	<b>Amount of donation</b>
		<b>i</b>		
		<b>ii</b>		
		<b>iii</b>	<b>Total</b>	
	<b>C</b>	<b>Donations entitled for 100% deduction subject to qualifying limit</b>		
		<b>Name and address of donee</b>	<b>PAN of Donee</b>	<b>Amount of donation</b>
		<b>i</b>		
		<b>ii</b>		
		<b>iii</b>	<b>Total</b>	
	<b>D</b>	<b>Donations entitled for 50% deduction subject to qualifying limit</b>		
		<b>Name and address of donee</b>	<b>PAN of Donee</b>	<b>Amount of donation</b>
		<b>i</b>		
		<b>ii</b>		
		<b>iii</b>	<b>Total</b>	
<b>E</b>	<b>Total donations (Aiii + Biii + Ciii + Diii)</b>			

**Schedule SPI** Income of specified persons (spouse, minor child etc.) includable in income of the assessee (income of the minor child, in excess of Rs. 1,500 per child, to be included)

Sl No	Name of person	PAN of person (optional)	Relationship	Nature of Income	Amount (Rs)
1					
2					
3					

**Schedule SI** Income chargeable to tax at special rates (please see instructions No. 9 for rate of tax)

SPECIAL RATE	SI No	Section	<input checked="" type="checkbox"/>	Special rate (%)	Income i	Tax thereon ii
	1	111A (STCG on shares units on which STT paid)	<input type="checkbox"/>	15	(3iv of schedule BFLA)	
	2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(3v of schedule BFLA)	
	3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
	4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
	5	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
	6	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
	7	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
	8	115E (LTCG for non-resident indian on specified asset)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
	9	112 (LTCG on others)	<input type="checkbox"/>	20	(3viii of schedule BFLA)	
	10	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(1fi of schedule OS)	
	11	115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 1fii of schedule OS)	
	12	Chargeable under DTAA rate	<input type="checkbox"/>		(part of 1fiii of schedule OS)	
13		<input type="checkbox"/>				
				<b>Total</b>		

**Schedule EI** Details of Exempt Income (Income not to be included in Total Income)

EXEMPT INCOME	1	Interest income	1		
	2	Dividend income	2		
	3	Long-term capital gains from transactions on which Securities Transaction Tax is paid	3		
	4	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i	
		ii	Expenditure incurred on agriculture	ii	
		iii	Unabsorbed agricultural loss of previous eight assessment years	iii	
		iv	Net Agricultural income for the year (i – ii – iii) (enter nil if loss)	4	
5	Others, including exempt income of minor child	5			
6	Total (1+2+3+4+5)	6			

**Schedule PTI** Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

PASS THROUGH INCOME	Sl.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Amount of income	TDS on such amount, if any	
	1.				i	House property		
					ii	Capital Gains		
					a	Short term		
					b	Long term		
					iii	Other Sources		
					iv	Income claimed to be exempt		
					a	u/s 10(23FBB)		
					b	u/s .....		
					c	u/s .....		
					2.			
	2.				i	House property		
					ii	Capital Gains		
					a	Short term		
					b	Long term		
					iii	Other Sources		
					iv	Income claimed to be exempt		
a					u/s 10(23FBB)			
b					u/s .....			
c					u/s .....			

**NOTE** ▶ Please refer to the instructions for filling out this schedule.

**Schedule FSI** Details of Income from outside India and tax relief

Sl.	Country Code	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1			i	Salary					

			ii	House Property						
			iii	Business or Profession						
			iv	Capital Gains						
			v	Other sources						
			Total							
2			i	Salary						
			ii	House Property						
			iii	Business or Profession						
			iv	Capital Gains						
			v	Other sources						
			Total							

**NOTE** ▶ Please refer to the instructions for filling out this schedule.

**Schedule TR** Summary of tax relief claimed for taxes paid outside India

<b>1</b> Summary of Tax relief claimed					
	Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Tax Relief Claimed under section (specify 90, 90A or 91)
	(a)	(b)	(c)	(d)	(e)
	Total				
2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				2
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4
	a	Amount of tax refunded	b	Assessment year in which tax relief allowed in India	Yes/No

**NOTE** ▶ Please refer to the instructions for filling out this schedule.

**Schedule FA** Details of Foreign Assets and Income from any source outside India

<b>DETAILS OF FOREIGN ASSETS</b>	<b>A</b> Details of Foreign Bank Accounts held (including any beneficial interest) at any time during the previous year											
	Sl No	Country Name and Code	Name and Address of the Bank	Account holder name	Status- Owner/ Beneficial owner/ Beneficiary	Account Number	Account opening date	Peak Balance During the Year (in rupees)	Interest accrued in the account	Interest taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
	<b>B</b> Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the previous year											
	Sl No	Country Name and code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
	<b>C</b> Details of Immovable Property held (including any beneficial interest) at any time during the previous year											

Sl No	Country Name and code	Address of the Property	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
								Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)											
(ii)											
<b>D Details of any other Capital Asset held (including any beneficial interest) at any time during the previous year</b>											
Sl No	Country Name and code	Nature of Asset	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
								Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)											
(ii)											
<b>E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the previous year and which has not been included in A to D above.</b>											
Sl No	Name of the Institution in which the account is held	Address of the Institution	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return			
								Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)											
(ii)											
<b>F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor</b>											
Sl No	Country Name and code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)											
(ii)											
<b>G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession</b>											
Sl No	Country Name and code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
						Amount	Schedule where offered	Item number of schedule			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)											
(ii)											

**NOTE** ▶

Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.

**Schedule 5A Information regarding apportionment of income between spouses governed by Portuguese Civil Code**

Name of the spouse					
PAN of the spouse					
	Heads of Income	Income received under the head	Amount apportioned in the hands of the spouse	Amount of TDS deducted on income at (ii)	TDS apportioned in the hands of spouse
	(i)	(ii)	(iii)	(iv)	(v)
1	House Property				
2	Business or profession				
3	Capital gains				
4	Other sources				
5	Total				

## Schedule AL

Asset and Liability at the end of the year (other than those included in Part A – BS of the return of the Firm in which partner) (Applicable in a case where total income exceeds Rs. 50 lakh)

DETAILS OF ASSET AND LIABILITY	A		Particulars of Asset	Amount (Cost) (Rs.)	
				<b>1</b> <b>Immovable Asset</b>	
				<b>a</b> <b>Land</b>	
				<b>b</b> <b>Building</b>	
				<b>2</b> <b>Movable Asset</b>	
				<b>a</b> <b>Financial Asset</b>	
				<b>i</b> <b>Deposits in Bank (including balance in any account)</b>	
				<b>ii</b> <b>Shares and securities</b>	
				<b>iii</b> <b>Insurance policies</b>	
				<b>iv</b> <b>Loans and Advances given</b>	
<b>v</b> <b>Cash in hand</b>					
<b>b</b> <b>Jewellery, bullion etc.</b>					
<b>c</b> <b>Archaeological collections, drawings, painting, sculpture or any work of art</b>					
<b>d</b> <b>Vehicles, yachts, boats and aircraft</b>					
	<b>3</b>		<b>Total</b>		
<b>B</b>		<b>Liability in relation to Assets at A</b>			